Comprehensive Annual Financial Report

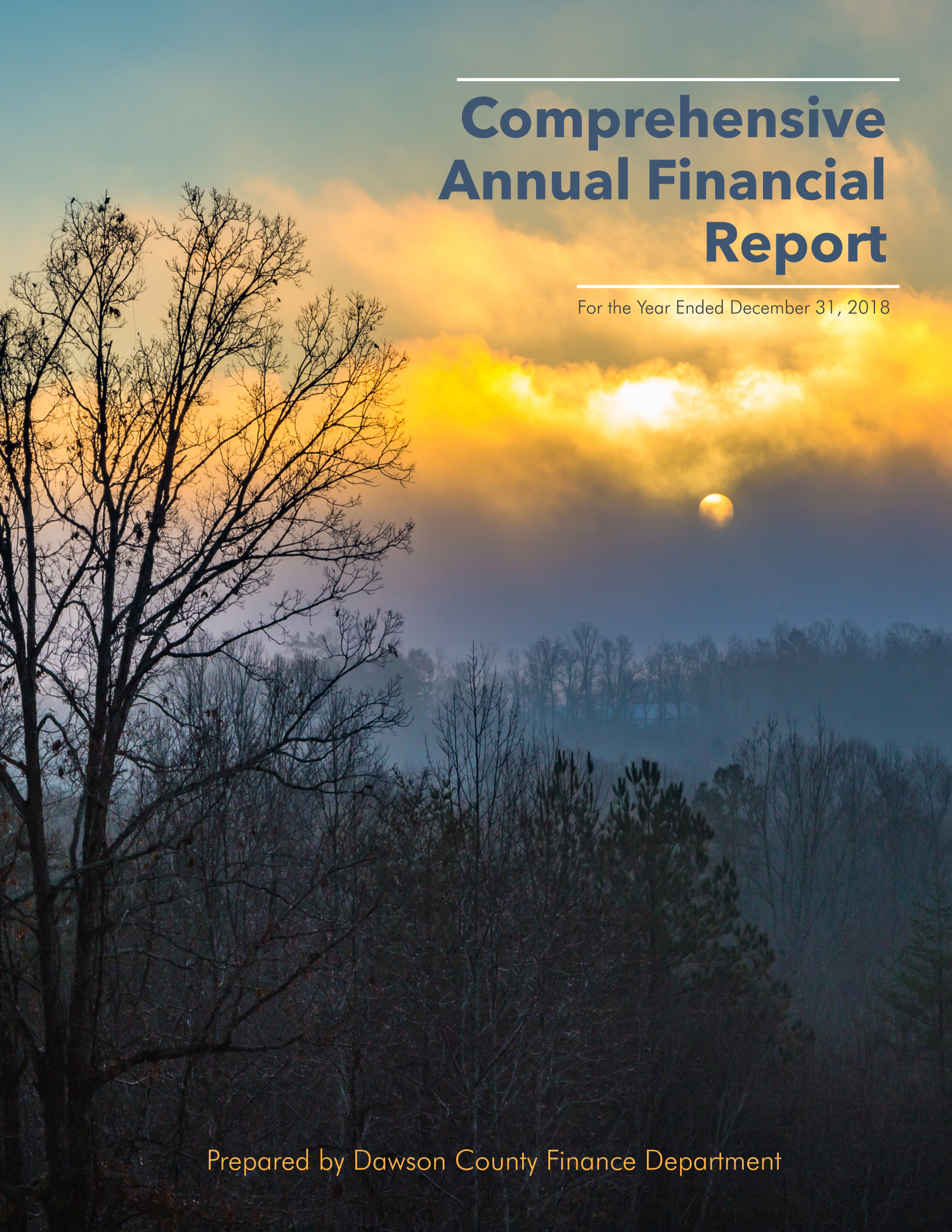
For the Year Ended December 31, 2018



Dawson County, Georgia

Where Quality of Life Matters

Cover & title page photos by Michelle Wittmer Grabowski



Comprehensive Annual Financial Report

For the Year Ended December 31, 2018

Prepared by Dawson County Finance Department

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Introductory Section

DAWSON COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED December 31, 2018

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DAWSON COUNTY
BOARD OF COMMISSIONERS

Billy Thurmond
Chairman

Sharon Fausett
Commissioner
District One

Chris Gaines
Commissioner
District Two

Tim Satterfield
Commissioner
District Three

Julie Hughes Nix
Commissioner
District Four

David Headley
County Manager

Kristen Cloud
County Clerk

June 26, 2019

To the Citizens, Chairman, and Board of Commissioners of Dawson County, GA:

State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. We are pleased to issue to you the 2018 Comprehensive Annual Financial Report (CAFR) for Dawson County, (the "County") for the fiscal year ended December 31, 2018, which fulfills this requirement. Dawson County's 2018 CAFR contains a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS) by a firm of licensed certified public accountants.

Management assumes full responsibility for the completeness and reliability of the information contained in this report based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As management, we assure that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Bates, Carter and Company, LLC, a firm of licensed certified public accountants, has audited Dawson County's financial statements. The independent audit involves: examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion of the financial statements of the County for the fiscal year ended December 31, 2018, and that the financial statements are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it. An organizational chart of the County is included, as well as a list of government officials.

Profile of the Government

Dawson County, established in 1857, is a growing rural county, located in the foothills of the North Georgia Mountains. There is one incorporated city in the County, the City of Dawsonville. Growth from metro Atlanta makes its way northward via the S.R.400 Corridor, thus making the County a gateway to the mountains of North Georgia. During 2018, the local economy showed continued improvement over 2017. However, economic trends and growth continue to be a primary concern for the future of the County. The County is continually monitoring trends that impact the important sales tax revenue.

The governing authority of the County consists of a five-person Board of Commissioners, including a Chairman and four District Commissioners elected at large. The County operates under the County Manager form of government with nine operating departments. Other elected officials and departments include the Courts, Sheriff's Department, Tax Commissioner, Tax Assessor, and Registrar. The County Manager reports directly to the Board of Commissioners, oversees the activities of the operating departments, and serves as a liaison for the Board with those departments headed by elected officials. Since the County Commission also serves as the oversight body of the Dawson County Health Department, the Dawson County Development Authority and the Dawson County Industrial Building Authority, these entities are included in this report.

Dawson County provides a range of services including public safety (Sheriff – Law Enforcement and Emergency Services – Fire, Ambulance, Coroner and Civil Defense), judicial, health and social services, recycling services, construction and maintenance of streets and infrastructure, Geographic Information System (GIS), planning, zoning, business licensing and inspection services, and cultural and recreational programs.

Formal budgetary integration is employed as a non-GAAP management control device during the year. An annual budget adoption process was implemented during 2017 for FY 2018. All departments submit their budget requests to Finance for input into the Budget/Accounting system. After conferences and public hearings are conducted with each department and constitutional officer to review their requests, a tentative budget (Chairman's Proposed Budget) is submitted to the Commissioners and the public. Public hearings are held to obtain taxpayer comments concerning the millage rate determination and the final budget adoption.

Budget changes at the department level within each fund are approved by the County Manager and/or Chief Financial Officer as outlined in the annual Budget Resolution. The Board of Commissioners must approve all other changes. Budget to actual comparisons are presented in this report for each individual fund for which an annual budget has been adopted. For the general fund, the comparisons are included in the basic financial statements. The other funds with legally adopted annual budgets are included in the combining and individual fund financial statements and schedules section. Dawson County follows the laws of Georgia regarding the control, adoption and amendment of the budget during each fiscal year.

Local Economy

As Dawson County continues to recover from the economic down turn, the County has seen a significant improvement in the typical governmental indicators. During 2018 some economic

measures indicate that the economy continues to grow and expand. Despite slowed economic growth, at times during the period of 2000 to 2018, the County's population increased from 15,999 in 2000 to 25,083 (estimated) in 2018, which is approximately a 56.7% population growth rate. This population growth continues to impact all levels of service needs in the County. Some characteristics include:

1) Approximately 88% of the County's population resides in the unincorporated portion of the County with the remaining 12% residing in the one municipality, the City of Dawsonville.
2) The County's unemployment rate at the end of 2018 stood at 3.3% compared to a rate of 3.5% at the end of 2017.
3) In 2018, Dawson County saw a 12.86% increase in the total assessed value of its taxable property, resulting in higher revenue from its tax levy.
4) The County's largest employer is North Georgia Premium Outlet Mall, which attracts many visitors from the Atlanta and surrounding areas. The second and third largest employers are Gold Creek Foods and Dawson County Board of Education, respectively.
5) The total number of building permits, new home permits, and business licenses issued during 2018 were the highest since 2010:

Year	Building permits	New home permits	Business licenses
2010	250	34	1,372
2011	267	36	1,431
2012	263	36	1,397
2013	342	74	1,462
2014	347	106	1,580
2015	397	127	1,615
2016	521	199	1,696
2017	507	186	1,918
2018	1,138	382	1,988

Long-term Financial Planning and Major Initiatives

The County continues to focus on maintaining existing infrastructure, retaining and attracting business while managing fiscal resources responsibly so that all citizens can maintain the quality of life enjoyed here in Dawson County. Financing these goals is a great concern for the County, continually trying to balance the needs of the county with the available revenue. While new business is desired and needed to level the tax base between residential, commercial and industrial, funding the infrastructure is costly.

The County implemented and collected impact fees from mid-2006 through early 2009. However, the County indefinitely suspended the impact fee collections in 2009 in an effort to stimulate the local economy. In light of the needs of a growing and expanding economy, during 2018, the County made the decision to reactivate the collection of impact fees to offset the costs of new infrastructure and capital needs of a growing community.

On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began July 2015, and will continue until June 2021. Unlike SPLOST V, SPLOST VI was not prefunded. Therefore, County leadership

has put in place a priority list for SPLOST VI projects. Projects are being completed on a pay-as-you-go basis.

Expecting some increase in sales tax revenue and other revenue sources, the County's 2018 adopted operating budget increased by $1.2 million, or 5.3% compared to the 2017 budget. Although 2018 property taxes were held at the millage rate from the prior year, property tax revenue increased by $1.3 million from the prior year. The County continues to find innovative and efficient ways to improve the service it provides to its citizens. Some of the improvements and efficiencies in 2018 were:

- Provided data to citizens in many areas via the Dawson County website and social media outlets such as Facebook and Twitter;
- Continued use of the County's system to recycle comingled recyclables;
- Continued to utilize a fuel station for County and other government use to reduce the cost of fuel through bulk purchase. The station currently is utilized by County departments, the City of Dawsonville, the Board of Education, Public Health, and Etowah Water and Sewer Authority resulting in significant savings for each entity;
- Continued to utilize an in-house Fleet Maintenance Shop to perform routine maintenance for County vehicles thus reducing cost;
- Continued utilization of a partially self-funded health insurance plan;
- Road-rehab projects on Red Rider Road, Dollar Road, Mountain Lake, Davis Road, and A.T. Moore;
- Started design and prep for new Public Works/Fleet complex;
- Purchased Fire Pumper truck;
- Purchased land for new Fire Station;
- Replaced eighteen vehicles for various departments;
- Constructed a new pool house at Veteran's Memorial Park;
- Received word the County received a $750,000 grant to go along with a generous donation from the Pauline Ivey Estate which will allow the construction of a new Senior Center;
- Emergency Services hired 9 new Firefighters with funding received from SAFER Grant.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in financial reporting to Dawson County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2017. This was the eleventh consecutive year that Dawson County government achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual financial report continues to meet the Certificate of Achievement Programs' requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this report has been accomplished through the dedicated effort of the entire staff of the Finance Department and the County Manager's office in conjunction with the external audit

firm, Bates, Carter and Company, LLC. Additionally, we would like to thank the Board of Commissioners for their leadership and support in conducting the financial affairs of the County in a responsible manner.

Respectfully submitted,



Vickie L. Neikirk
Chief Financial Officer



David E. Headley
County Manager

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Dawson County

Georgia

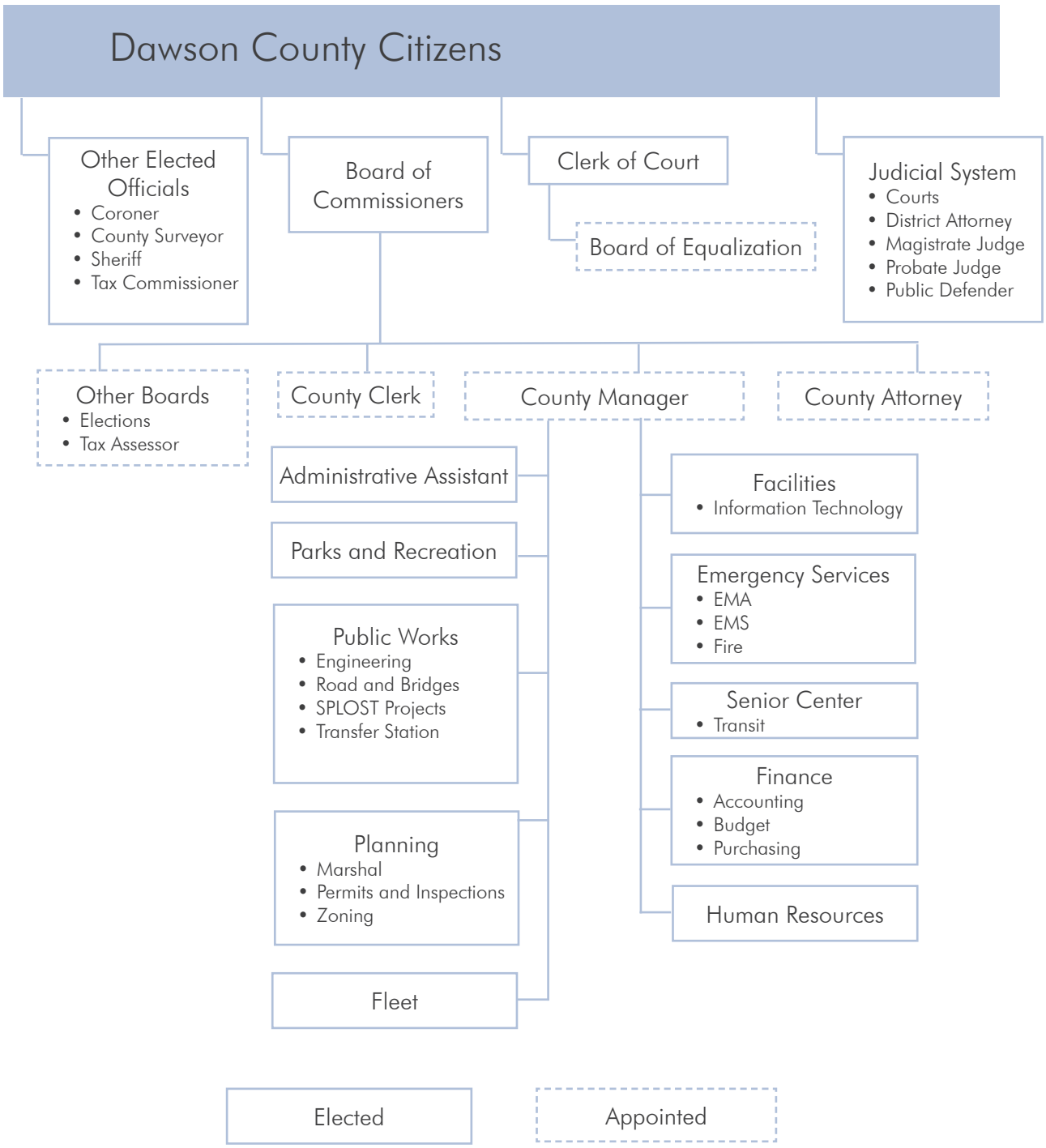
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

Executive Director/CEO

Organizational Chart



DAWSON COUNTY, GEORGIA
GOVERNMENT OFFICIALS
AS OF DECEMBER 31, 2018

Board of Commissioners

Chairman:	Billy Thurmond
Vice Chairman:	Sharon Fausett
District 1 Commissioner:	Sharon Fausett
District 2 Commissioner:	Chris Gaines
District 3 Commissioner:	Tim Satterfield
District 4 Commissioner:	Julie Hughes Nix

Other Elected Officials

Clerk of Court:	Justin Power
Probate Judge:	Jennifer Burt
Magistrate Judge:	Lisa Poss-Thurmond
Sheriff:	Jeff Johnson
Tax Commissioner:	Nicole Stewart

Administration

County Manager:	David Headley
Clerk of Commission:	Kristen Cloud
Chief Financial Officer:	Vickie Neikirk

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Financial Section

BatesCarter
Exceeding expectations. Always.

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INDEPENDENT AUDITOR'S REPORT

June 26, 2019

Board of Commissioners
DAWSON COUNTY, GEORGIA
Dawsonville, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DAWSON COUNTY, GEORGIA, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Dawson County Health Department, a component unit of the County, as of and for the year then ended June 30, 2018, which represent 97.17%, (29.88)%, and 68.96%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion on the basic financial statements, insofar as it relates to the amounts included for the Dawson County Health Department is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control

considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DAWSON COUNTY, GEORGIA, as of December 31, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of the Net Pension Liability - ACCG Dawson County Defined Benefit Pension Plan, Schedule of Contributions - ACCG Dawson County Defined Benefit Pension Plan, Schedule of Notes to Required Supplementary Information - ACCG Dawson County Defined Benefit Pension Plan, and Budgetary Comparison Schedule - General Fund listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the DAWSON COUNTY, GEORGIA's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, Schedule of Projects Constructed with Special Sales Tax Proceeds which is presented for purposes of

additional analysis as required by Official Code of Georgia 48-8-121, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, Schedule of Projects Constructed with Special Sales Tax Proceeds, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information identified above is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2019, on our consideration of the DAWSON COUNTY, GEORGIA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the DAWSON COUNTY, GEORGIA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DAWSON COUNTY, GEORGIA’s internal control over financial reporting and compliance.

Bates, Carter & Co., LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Dawson County, Georgia, we offer the readers of Dawson County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2018. This discussion's intent is to: (1) assist the reader in understanding significant financial issues; (2) provide an overview of the County's financial activities; (3) identify changes in the County's financial position; (4) identify material deviations from the original budget; and (5) identify individual fund issues or concerns. We encourage readers to consider the material presented here in conjunction with additional information furnished in the financial statements and the notes to financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The County's basic audited financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements, presented on pages 1 and 2, are designed to provide readers with a broad overview of Dawson County's finances in a manner similar to that of private-sector business reporting. All governmental and business type activities are combined to arrive at a total for the Primary Government. There are two government wide statements, the statement of net position and the statement of activities which are described below:

- Statement of Net Position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Increases or decreases in net position serve as a useful indicator of whether the financial position of the County is improving or deteriorating. It is important to note that this statement combines the governmental fund's current financial resources (short term) with capital assets and long term liabilities.

- Statement of Activities presents information showing how the Government's net position changed during the most recent fiscal year. The statement format is different from a traditional "income statement." The format is intended to portray the extent to which governmental activities are funded by taxes and the extent to which business-type activities are supported by the revenues they generate. The statement presents all underlying events that effect the changes in net position, regardless of the timing of related cash flows. Therefore revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Each of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial, public health and welfare, public safety, public works, recreation and culture, housing and development, and intergovernmental. The business-type activities of the County include solid waste and DCAR Geographical Information System (GIS) operations.

The government-wide financial statements include not only Dawson County, Georgia, itself (known as the primary government), but also a legally separate Health Department, Development Authority, and Industrial Development Authority for which Dawson County, Georgia, is financially accountable. These legally separate entities are designated as component units of the County due to the significance of their operational or financial relationships with the County. Financial information for these component units is reported separately from financial information presented for the primary government itself.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Dawson County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities (in the government-wide financial statements).

The County maintains separate governmental funds to account for the following activities: General; Special Revenue (Emergency Telephone System, Multiple Grants, Restricted Programs, Jail, Hotel/Motel Tax, Law Library, Victims Rights and Assistance, Drug Abuse Treatment and Education, District Attorney Seizure, Sheriff's Seizure, and Inmate Welfare); and Capital Projects (SPLOST, Capital Projects, and Impact Fees). Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and SPLOST which are considered to be major funds. Data from the other (non-major) governmental funds are combined

into a single aggregated column. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Dawson County adopts an annual appropriated budget for its general fund and special revenue funds. Capital projects funds have project length budgets, which are adopted for the duration of the project. An annual budget for capital project funds is used for management purposes of these funds to facilitate fiscal control and accounting of activities. A budgetary comparison schedule has been provided for the general fund and special revenue funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 3-6 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its solid waste and DCAR Geographical Information System (GIS) operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its Fuel and Fleet Maintenance Fund. The County adopts an annual budget for management purposes of these funds to facilitate fiscal control and accounting of activities in these funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the solid waste and DCAR Geographical Information System (GIS) operations of the County, each of which are considered to be major funds of the County.

Conversely, all internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 7-10 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Dawson County maintains seven fiduciary funds called agency funds for Tax Commissioner, Clerk of Superior Court, Probate Court, Magistrate Court, Sheriff, and Inmate Fund.

The basic fiduciary fund financial statements can be found on page 11 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14-57 of this report.

Other financial information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's schedule of budgetary comparisons, progress in funding its obligation to provide pension benefits to its employees, and employer pension contributions. Combining and individual fund statements and schedules can be found on pages 65-79 of this report.

- Dawson County's net position at December 31, 2018 was $91,047,216. Of this amount, $68,682,478 represents capital assets (i.e. land, buildings and improvements, infrastructure, machinery & equipment) net of accumulated depreciation and related debt. The government's ongoing obligations to the citizens of Dawson County and creditors will be met with the remainder of $22,364,738.

- As of December 31, 2018, the County's governmental funds reported combined ending fund balance of $21,764,911, a change of $6,623,038 in comparison with the prior year. The increase in the fund balance for the General Fund and SPLOST Fund was strategic to increased cash balances in both funds. Capital Projects and other Non-Major funds increased by a combined total of $433,922 due to the timing of capital projects being completed and the timing of operating expenditures.

- As of December 31, 2018, the County's General Fund reported a fund balance of $9,625,735; an increase of $1,392,683 in comparison with the prior year. This increase was mainly due to increased sales and property tax revenues exceeding expenditures.

- As of December 31, 2018, SPLOST VI completed its third full year of collections. Major accomplishments for fiscal year 2018 include purchase of property for new fire station, completion of various road projects, and purchase of new vehicles for the Sheriff fleet.

- Dawson County's total long-term debt changed by $(127,153). The Pension liability for the County decreased by $520,977. The County reduced its principal balances of debt by $81,347. See note 7 for more details related to the County's total long term obligations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, over time net position serves as a useful indicator of a government's financial position. In the case of Dawson County, on an entity-wide basis, assets exceeded liabilities by $91,047,216 at the close of the fiscal year. This represents a change in net position from fiscal year 2017 of $4,195,050.

Comparative Schedule of Net Position
December 31
($ in thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Current and other assets	$ 35,642	$ 27,594	$ 2,185	$ 1,976	$ 37,827	$ 29,570
Capital assets (net of depreciation)	70,812	73,089	1,591	1,558	72,403	74,647
Total assets	106,454	100,683	3,776	3,534	110,230	104,217
Total deferred outflows of resources	375	653	-	-	375	653
Long-term liabilities outstanding	4,625	4,745	782	789	5,407	5,534
Other liabilities	2,046	2,229	31	35	2,077	2,264
Total liabilities	6,671	6,974	813	824	7,484	7,798
Total deferred inflows of resources	12,074	10,220	-	-	12,074	10,220
Net position						
Net investment in capital assets	67,092	72,448	1,591	1,558	68,683	74,006
Restricted	11,570	7,134	-	-	11,570	7,134
Unrestricted	9,422	4,560	1,372	1,152	10,794	5,712
Total net position	$ 88,084	$ 84,142	$ 2,963	$ 2,710	$ 91,047	$ 86,852

Table may not add due to rounding

By far the largest portion of the County's net position (75.4%) at December 31, 2018, reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), net of any related outstanding debt used to acquire those assets and accumulated depreciation. The County uses these capital assets to provide services to citizens; consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves are not used to liquidate these liabilities. An additional portion of the County's net position (12.7%) represents resources that are subject to external restrictions on how they may be used.

The change in net position is an indication the County's financial position. This increase in net position is viewed as a positive indicator of financial health. At the end of the current fiscal year, the County is able to report positive net position as a whole.

Comparative Schedule of Changes in Net Position
December 31
($ in thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues						
Charges for services	$ 4,135	$ 3,581	$ 841	$ 940	$ 4,976	$ 4,521
Operating grants and contributions	1,680	1,270	-	-	1,680	1,270
Capital grants and contributions	271	1,749	-	-	271	1,749
General revenue						
Property taxes	13,303	11,172	-	-	13,303	11,172
Sales taxes	16,142	14,877	-	-	16,142	14,877
Other taxes	2,917	2,855	-	-	2,917	2,855
Gain on sale of assets	13	98	(5)	-	8	98
Unrestricted investment earnings	109	45	-	-	109	45
Grants and contributions not restricted to a specific program	7	43	-	-	7	43
Total revenue	38,577	35,690	836	940	39,413	36,630
Expenses:						
General government	5,899	5,050	-	-	5,899	5,050
Judicial	3,513	3,258	-	-	3,513	3,258
Public safety	15,081	14,078	-	-	15,081	14,078
Public works	5,784	5,503	-	-	5,784	5,503
Public health and welfare	977	931	-	-	977	931
Recreation and culture	1,833	1,815	-	-	1,833	1,815
Housing and development	1,379	1,167	-	-	1,379	1,167
Principal and interest	92	87	-	-	92	87
Solid waste	-	-	592	560	592	560
Water and sewer	-	-	68	76	68	76
Total expenses	34,558	31,889	660	636	35,218	32,525
Increase in net position before transfers	4,019	3,801	176	304	4,195	4,105
Transfers	(77)	(73)	77	73	-	-
Increase (Decrease) in net position	3,942	3,728	253	377	4,195	4,105
Net position, beginning of year	84,142	80,414	2,710	2,333	86,852	82,747
Net position, end of year	$ 88,084	$ 84,142	$ 2,963	$ 2,710	$ 91,047	$ 86,852

The comparative schedule of changes in net position denotes a change of $4 million in net position.

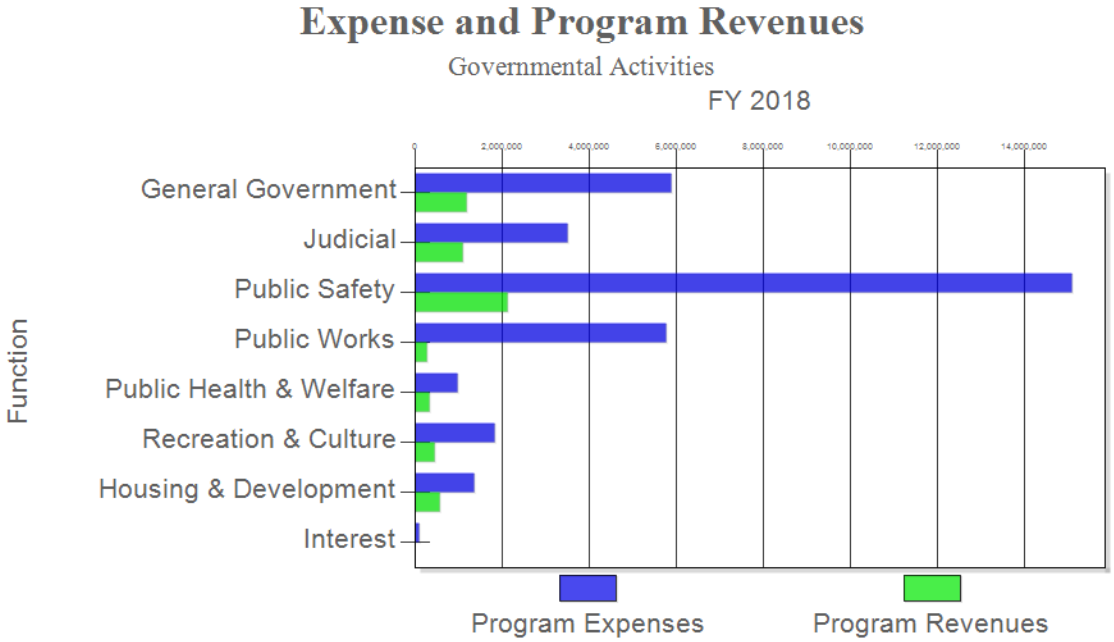
Revenue increased $2,783 million in fiscal year 2018. The increase in Governmental Activities is attributable to the increase in both LOST and SPLOST, as well as increase in property tax revenues. Charges for services realized positive growth due to increases in commissions on tax collections. Additionally, the County realized an increase in tag agent fees. The increase in Business-type Activities is due to increased fees collected at the transfer station. Expenses increased by $2.69 million (8.3%) from the previous year. The primary reason for this increase was due to increased tonnage collected at the transfer station.

Governmental Activities:

Governmental activities net position overall had a 4.7% increase from fiscal year 2017 to fiscal year 2018. This change is the result of increases in revenue that were greater than the increase in planned expenditures. Additionally, the County continued to operate in a conservative manner, resulting in departments not expending all available budgeted funds.

- Revenues saw an overall increase during 2018. This was attributable to growth in LOST and SPLOST revenue.
- Expenses increased $2.67 million from fiscal year 2017. This primarily is due to increased costs for personnel due to continued implementation of new salary guidelines from 2017 and a 2% COLA.

The following charts show activities by function:



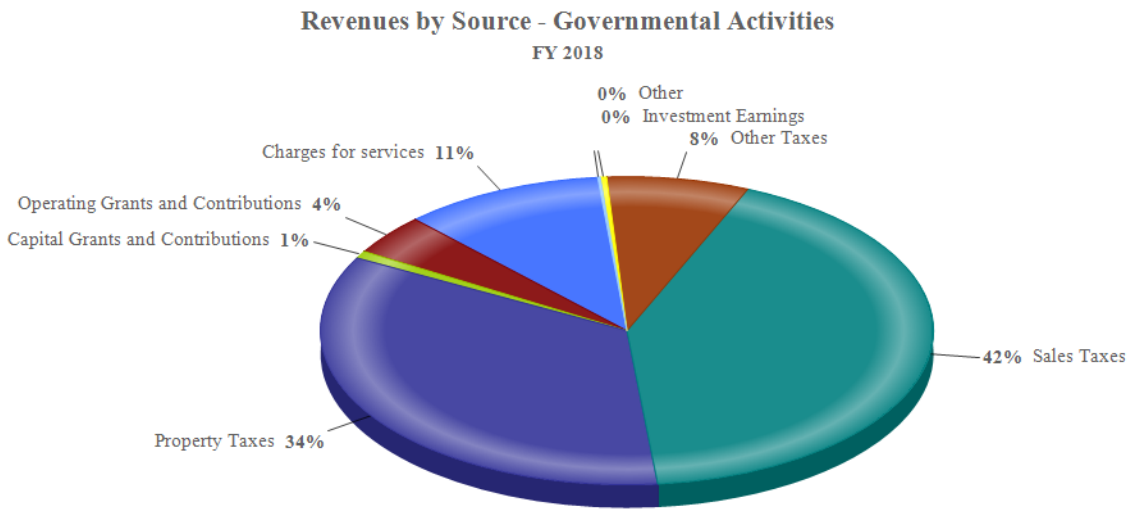


Chart shows all sources of revenue collected for governmental activities not limited to program revenue.

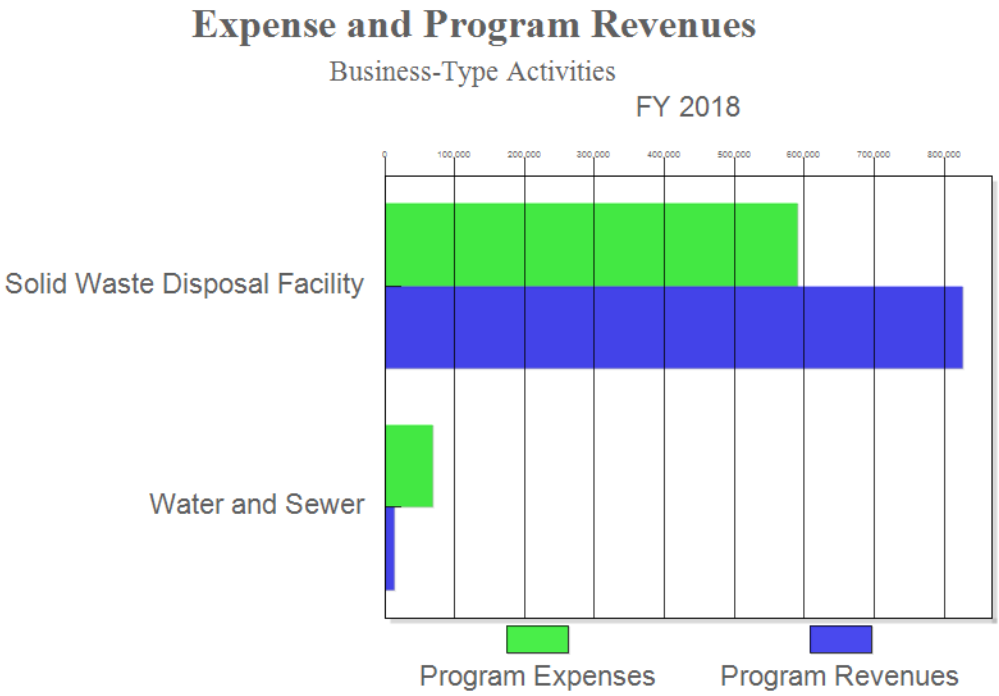
Business-Type Activities:

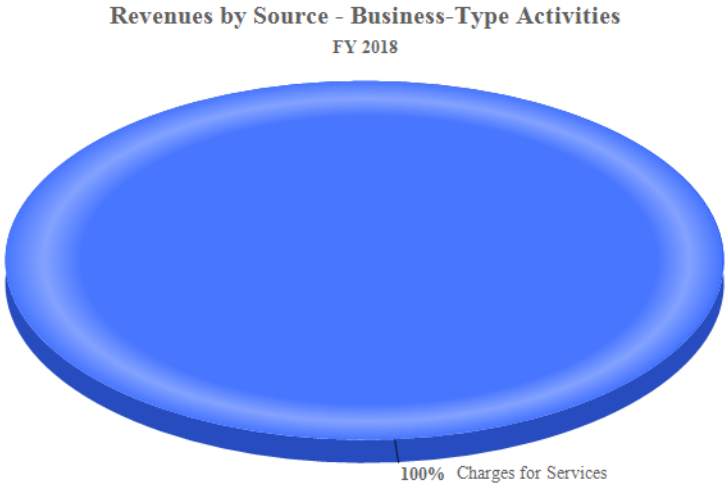
Business–type net position increased by $0.25 million. Key elements of this increase are:

- The Solid Waste Disposal Facility Fund net position increased by $220,040. This was due to increased usage of the transfer station. The operating income of $826,753 was due to an increase in solid waste taken to the transfer station.

- The DCAR GIS fund's net position increased by $33,424. The majority of the change is the result of increased transfers from the General Fund to supplement the fund activity and increased revenue from the sale of maps.

The following charts show activities by enterprise operation:





* Zero Data, Operating Grants and Contributions, Capital Grants and Contributions, Property Taxes, Sales Taxes, Other Taxes, Investment Earnings, Other

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $21,764,911, a change of $6,623,038 in comparison to the prior year. The increases in the General and SPLOST Fund Balances were primarily the result of an increase in sales tax collections. Additionally, the Impact Fee Fund Balance increased due to the re-implementation of Impact Fees being collected. The County realized decreases in the Capital Projects and Other Nonmajor Funds due to various economic and operational factors as highlighted in the subsequent paragraphs. The General Fund is the chief operating fund of the County. At the end of the current fiscal year, fund balance of the general fund was $9,625,735. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 34.5% of total general fund current operating expenditures which is an increase over last year of 13.4%.

The Capital Projects Fund accounts for the financial resources used for the purchase and construction of major capital facilities, facility and building renovations/improvements, technology enhancements, and vehicle/heavy equipment purchases, other than those accounted for in specific funds. At the end of the current fiscal year, fund balance of the Capital Projects Fund was $640,760. The decrease of $(70,255) is nominal and confirms the County's quality in effectively managing capital projects.

The Impact Fee Fund accounts for financial resources provided by a fee included with the construction permitting to be used for purchase or construction of major capital facilities or equipment in service areas impacted by economic growth. These areas are parks and recreation, fire protection, Sheriff's patrol, public safety and libraries. The fund balance changed from $94,397 to $466,457 or 394.1% increase. The increase in this fund comes from the reinstatement of Impact Fees which has been halted during the downturn of the economy.

The SPLOST Fund accounts for the financial resources provided from a one percent Special Purpose Local Option Sales Tax. Currently, Dawson County is managing three separate SPLOST programs – SPLOST IV, SPLOST V and SPLOST VI. Sales tax collections for SPLOST V ended as of June 30, 2015, and collections for SPLOST VI began as of July 1, 2015. SPLOST V is continuing to realize annual capital expenditures due to the timing and completion of projects. SPLOST VI funds were approved by voter referendum for a total of $46,000,000 with projects including: Park improvements, Road Projects, Sheriff Vehicles, Fire and EMS Vehicles, a new Fire Station and Public Works Facility. City projects were included in this SPLOST, with the City receiving 15% of all SPLOST VI collections. For fiscal year 2018, SPLOST VI had a few major projects including purchase of Sheriff vehicles, purchase of land for new Fire Station, and construction of a new pool house.

SPLOST VI was approved by voter referendum in November 4, 2014. At the end of fiscal year 2018, SPLOST Fund reported a fund balance of $9,770,255, which represents a change from last year of $4,796,433. This increase is a result of normal timing and completion of various capital projects due to fiscal year 2018 being the third year of the SPLOST VI program. Also, the County is using the "pay as you go" method for SPLOST VI projects, so the funds need to accumulate to be able to pay for the larger projects.

Governmental Fund Revenue and Expenditure Comparison

($ in thousands)

Revenue	2018	2017	Inc/Dec	%Inc/Dec	Expenditures	2018	2017	Inc/Dec	%Inc/Dec
Taxes	$ 32,260	$ 28,720	$ 3,540	12.3 %	General Government	$ 4,774	$ 3,961	$ 813	21 %
License and Permits	669	675	(6)	(0.9)%	Judicial	3,400	3,156	244	8 %
Intergovernmental	1,779	1,949	(170)	(8.7)%	Public Health and Welfare	923	869	54	6 %
Fines and Forfeitures	502	562	(60)	(10.7)%	Public Safety	13,200	12,059	1,141	9 %
Charges for Services	2,832	2,477	355	14.3 %	Public Works	2,023	1,238	785	63 %
Investment income	149	27	122	451.9 %	Recreation and Culture	1,537	1,492	45	3 %
Miscellaneous	269	1,306	(1,037)	(79.4)%	Housing and Development	1,367	1,147	220	19 %
					Intergovernmental	1,328	1,187	141	12 %
					Capital Outlay	3,571	8,345	(4,774)	(57)%
					Debt Service	167	167	-	- %
Total Revenues	$ 38,460	$ 35,716	$ 2,744	7.7 %	Total Expenditures	$ 32,290	$ 33,621	$ (1,331)	84 %

The changes in fund balances for the Governmental Funds are as shown:

Dawson County Governmental Funds

Fund Balance

($ in thousands)

	2018	2017	Incr/(Decr)	% Incr/(Decr)
General Fund	$ 9,626	$ 8,233	$ 1,393	16.9 %
SPLOST	9,770	4,974	4,796	96.4 %
Non-Major Funds	2,369	1,935	434	22.4 %
Total Fund Balance	$ 21,765	$ 15,142	$ 6,623	43.7 %

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Dawson County Proprietary Funds

Net position

($ in thousands)

	2018	2017	Incr/(Decr)	% Incr/-Decr
Solid Waste Disposal	$ 2,917	$ 2,697	$ 220	8.2 %
DCAR GIS	46	13	33	253.8 %
Total Net Position	$ 2,963	$ 2,710	$ 253	9.3 %

Unrestricted net position of the Solid Waste Disposal Facility and DCAR GIS Fund at the end of the year amounted to $1,372,325. This represents a change of $220,977 from unrestricted net position as of December 31, 2017. Other factors related to the finances of these funds have been included in the previous discussion of the business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget was $25,516,312. In February 2018, the Board of Commissioners amended the General Fund budget to better reflect revenue projects and reduce the planned use of fund balance committed for operations during fiscal year 2018. The final budget was $26,913,550. The actual revenue (inflow) was $27,261,672, which varied from final budget by $348,122. The actual expenditures (outflows) were $25,868,989 which varied from the final expenditure budget by $1,044,561. The net result is a $1,392,683 increase in the General Fund balance. The expenditure reductions are summarized below and implementation began in fiscal year 2018.

- Property tax revenue increase of $1.6 million
- Sales tax and title ad valorem tax proceeds increase of $562,688
- Capital purchases were limited to necessary purchases; however, additional funding was realized in the Capital Projects Fund to address the County's aging capital amount of $672,304

Actual expenditures came in $1,044,561 below budget and can be summarized as follows:

- General Government was under budget by $437 thousand
- Judicial was under budget by $173 thousand
- Public Safety over budget by $512 thousand
- Public Works under budget by $260 thousand
- Public Health and Welfare under budget by $39 thousand
- Recreation and Culture was over budget by $45 thousand
- Housing and Development was under budget by $3 thousand

Differences between the original budget and the final amended budget difference by function:

General Fund
For the Year Ended December 31, 2018

	Budget		Actual	Variance of Final Budget
	Original	Final		
General Government	$ 4,822,102	$ 5,140,702	$ 4,703,794	$ 436,908
Judicial	2,964,322	3,072,249	2,898,985	173,264
Public Safety	12,050,532	12,658,587	12,146,451	512,136
Public Works	1,670,906	1,701,249	1,441,451	259,798
Public Health and Welfare	291,076	345,708	306,964	38,744
Recreation and Culture	1,567,673	1,628,604	1,583,404	45,200
Housing and Development	579,744	718,412	715,537	2,875
Total Charges to Appropriations	$ 23,946,355	$ 25,265,511	$ 23,796,586	$ 1,468,925

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its government and business-type activities as of December 31, 2018, was $72 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, roads, bridges, and sewer infrastructure.

Governmental assets moved from construction in progress to the asset records during the year totaled approximately $1 million. Major projects consisted of the following:

- Construction of new pool house
- County-wide phone system upgrade

Dawson County's Capital Assets
(Net of depreciation)
($ in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Intangible Assets	$ 484	$ 484	$ -	$ -	$ 484	$ 484
Land and Improvements	13,853	13,853	1,122	1,122	14,975	14,975
Construction in Progress	296	140	-	-	296	140
Buildings	36,313	36,503	338	355	36,651	36,858
Machinery & Equipment	3,324	3,376	131	79	3,455	3,455
Furniture & Fixtures	11	192	-	-	11	192
Vehicles	3,354	3,253	-	3	3,354	3,256
Infrastructure	13,177	15,289	-	-	13,177	15,289
Total Assets	$ 70,812	$ 73,090	$ 1,591	$ 1,559	$ 72,403	$ 74,649

Additional information on the County's capital assets can be found in Note 6 on pages 31 through 34 of this report.

Long–Term Debt.

Dawson County's Outstanding Debt
Bonds Payable, Capital Leases, Notes Payable, Claims, and Other Debts
($ in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Contracts Payable	$ 2,850	$ 2,865	$ -	$ -	$ 2,850	$ 2,865
Capital Leases	449	66	-	-	449	66
Claims Payable (estimate)	125	90	-	-	125	90
Compensated Absences	925	926	-	-	925	926
Net Pension Liability	276	797	-	-	276	797
Totals	$ 4,625	$ 4,744	$ -	$ -	$ 4,625	$ 4,744

Additional information regarding Dawson County's long-term debt can be found in Note 7 on pages 35 through 37 of this report.

ECONOMIC OUTLOOK

With respect to the economy, fiscal year 2018 ended for the County as planned with good budgetary performance. The fiscal year 2019 economic outlook is expected to be better for Dawson County than in 2018. It is expected that Dawson County will continue to see consistent improvement in the local economy and steady real estate growth trends in the next few years.

- County millage rate remained at 8.138 for 2018.

- Fund balance growth shows that County policy of conservative spending is working to provide financial support if other revenues show signs of weakening.

- Sales tax revenues continue to show signs of growth in the retail segment of the economy.

- FY 2019 budget was adopted utilizing the increase in both property tax and sales tax. Total General Fund adopted budget is $27,170,235. An increase of $1,686,923, or 6.4%.

- FY 2019 budget utilized $655,609 of fund balance to provide funding for necessary operational costs.

- L.O.S.T revenue budgeted for 2019 at $7,659,700, an increase of $1,131,645, or 17%

- Continued expansion along the 400 corridor shows positive growth, and bringing with it, the expectation of increased revenues to fund expanding need for county services.

In closing, Dawson County's economic outlook is bright for 2019 and beyond. The County is making significant investments in public works projects, infrastructure, building/facility improvements, public safety initiatives, and technology to accommodate future expected growth. The current economy, revenue forecasting, and careful expenditure planning were taken into consideration when preparing the fiscal year 2019 budget.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County’s finances for all interested in the government’s financials. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer, Dawson County Finance Department, 25 Justice Way Suite 2214, Dawsonville, Georgia 30534.

Basic Financial Statements

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2018

	PRIMARY GOVERNMENT			
ASSETS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
Cash	$ 31,969,286	$ 120	$ 31,969,406	$ 601,976
Investments	1,268,891	-	1,268,891	-
Capital lease receivable	-	-	-	17,803
Receivables (net of allowance for uncollectibles)	3,709,555	146,767	3,856,322	117,452
Internal balances	(2,038,092)	2,038,092	-	-
Inventories	215,237	-	215,237	-
Prepaid items	509,543	120	509,663	-
Restricted assets:				
Cash	7,819	-	7,819	-
Non-current assets:				
Capital lease receivable	-	-	-	23,263,197
Capital assets:				
Capital assets not being depreciated	14,633,232	1,122,008	15,755,240	24,592
Capital assets being depreciated	151,651,044	1,586,745	153,237,789	14,601
Less: accumulated depreciation	(95,472,638)	(1,117,809)	(96,590,447)	(9,629)
Capital assets, net of depreciation	70,811,638	1,590,944	72,402,582	29,564
TOTAL ASSETS	106,453,877	3,776,043	110,229,920	24,029,992
DEFERRED OUTFLOWS OF RESOURCES				
Pension expense	374,498	-	374,498	130,081
TOTAL DEFERRED OUTFLOWS OF RESOURCES	374,498	-	374,498	130,081
TOTAL ASSETS & DEFERRED OUTFLOWS	106,828,375	3,776,043	110,604,418	24,160,073
LIABILITIES				
Accounts payable	1,154,739	26,044	1,180,783	36,457
Accrued interest payable	35,150	-	35,150	-
Other accrued items	649,729	4,363	654,092	-
Due to other governments	143,702	-	143,702	-
Amounts held in trust	62,819	-	62,819	-
Noncurrent liabilities:				
Due within one year				
Compensated absences payable	693,394	-	693,394	22,000
Estimated claims payable	124,651	-	124,651	-
Accrued landfill closure / postclosure	-	6,545	6,545	-
Notes payable	-	-	-	17,803
Capital leases payable	58,518	-	58,518	-
Contracts payable	105,000	-	105,000	-
Due in more than one year				
Compensated absences payable	231,131	-	231,131	48,514
Accrued landfill closure / postclosure	-	775,822	775,822	-
Notes payable	-	-	-	263,197
Capital leases payable	390,924	-	390,924	-
General obligation bonds payable	-	-	-	23,000,000
Contracts payable	2,745,000	-	2,745,000	-
Net OPEB liability	-	-	-	379,188
Net pension liability	276,166	-	276,166	473,308
TOTAL LIABILITIES	6,670,923	812,774	7,483,697	24,240,467
DEFERRED INFLOWS OF RESOURCES				
Pension expense	419,253	-	419,253	39,583
Other unearned revenue	280	-	280	-
Property taxes for next fiscal year	11,653,972	-	11,653,972	-
TOTAL DEFERRED INFLOWS OF RESOURCES	12,073,505	-	12,073,505	39,583
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	18,744,428	812,774	19,557,202	24,280,050
NET POSITION				
Net investment in capital assets	67,091,534	1,590,944	68,682,478	29,564
Restricted for:				
Capital outlay projects	10,496,366	-	10,496,366	-
Impact fee projects	466,457	-	466,457	-
Judicial programs	103,712	-	103,712	-
Public safety programs	398,525	-	398,525	-
Health and welfare programs	65,811	-	65,811	-
Housing and development	14,058	-	14,058	-
Recreation and culture	25,309	-	25,309	-
Unrestricted	9,422,175	1,372,325	10,794,500	(149,541)
TOTAL NET POSITION	$ 88,083,947	$ 2,963,269	$ 91,047,216	$ (119,977)

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2018

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS	PROGRAM REVENUES: CAPITAL GRANTS AND CONTRIBUTIONS	NET (EXPENSE) AND CHANGES IN NET POSITION: PRIMARY GOVERNMENT: GOVERNMENTAL ACTIVITIES	PRIMARY GOVERNMENT: BUSINESS-TYPE ACTIVITIES	PRIMARY GOVERNMENT: TOTAL	COMPONENT UNITS
PRIMARY GOVERNMENT								
GOVERNMENTAL ACTIVITIES								
General government	$ 5,899,043	$ 1,117,373	$ 74,136	$ -	$ (4,707,534)	$ -	$ (4,707,534)	$ -
Judicial	3,512,852	793,734	322,125	-	(2,396,993)	-	(2,396,993)	-
Public safety	15,081,374	1,382,052	744,714	15,512	(12,939,096)	-	(12,939,096)	-
Public works	5,783,801	51,860	15,288	209,132	(5,507,521)	-	(5,507,521)	-
Public health and welfare	976,667	9,422	268,116	46,288	(652,841)	-	(652,841)	-
Recreation and culture	1,832,635	428,485	20,597	-	(1,383,553)	-	(1,383,553)	-
Housing and development	1,378,954	352,276	232,851	-	(793,827)	-	(793,827)	-
Interest	92,181	-	-	-	(92,181)	-	(92,181)	-
Total Governmental Activities	34,557,507	4,135,202	1,677,827	270,932	(28,473,546)	-	(28,473,546)	-
BUSINESS-TYPE ACTIVITIES								
Solid waste/recycling	590,332	826,753	-	130	-	236,551	236,551	-
DCAR GIS	68,163	13,889	-	-	-	(54,274)	(54,274)	-
Total Business-Type Activities	658,495	840,642	-	130	-	182,277	182,277	-
TOTAL PRIMARY GOVERNMENT	$ 35,216,002	$ 4,975,844	$ 1,677,827	$ 271,062	(28,473,546)	182,277	(28,291,269)	-
COMPONENT UNITS								
Health Department	$ 637,361	$ 240,454	$ 470,207	$ -	-	-	-	73,300
Development Authority	1,551,640	5,932	172,122	-	-	-	-	(1,373,586)
Industrial Building Authority	4,895	-	-	-	-	-	-	(4,895)
TOTAL COMPONENT UNITS	$ 2,193,896	$ 246,386	$ 642,329	$ -	-	-	-	(1,305,181)
GENERAL REVENUES								
Property taxes					13,302,581	-	13,302,581	-
Sales taxes					16,142,199	-	16,142,199	-
Insurance premium taxes					1,281,279	-	1,281,279	-
Real estate recording taxes					578,577	-	578,577	-
Other taxes					1,057,347	-	1,057,347	-
Total taxes					32,361,983	-	32,361,983	-
Unrestricted investment earnings					109,332	-	109,332	1,393,441
Grants and contributions not restricted to a specific program					7,034	-	7,034	-
Gain(loss) on sale of capital assets					13,461	(5,491)	7,970	2,514
TRANSFERS					(76,678)	76,678	-	-
TOTAL GENERAL REVENUES AND TRANSFERS					32,415,132	71,187	32,486,319	1,395,955
CHANGES IN NET POSITION					3,941,586	253,464	4,195,050	90,774
NET POSITION, Beginning					84,142,361	2,709,805	86,852,166	94,809
PRIOR PERIOD ADJUSTMENT					-	-	-	89,455
CHANGE IN ACCOUNTING PRINCIPLE					-	-	-	(395,015)
NET POSITION, Beginning as restated					84,142,361	2,709,805	86,852,166	(210,751)
NET POSITION, Ending					$ 88,083,947	$ 2,963,269	$ 91,047,216	$ (119,977)

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2018

ASSETS	GENERAL	SPLOST	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash	$ 20,431,131	$ 9,334,749	$ 2,203,408	$ 31,969,288
Investments	1,268,320	571	-	1,268,891
Receivables (net of allowance for uncollectibles)	2,203,194	958,016	535,952	3,697,162
Interfund receivables	628,504	-	418,403	1,046,907
Prepaid items	509,543	-	-	509,543
Inventories	129,709	-	-	129,709
Restricted assets:				
Cash	7,819	-	-	7,819
TOTAL ASSETS	25,178,220	10,293,336	3,157,763	38,629,319
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	574,521	294,550	265,133	1,134,204
Claims reserve	124,651	-	-	124,651
Other accrued items	559,392	-	85,609	645,001
Due to other governments	-	143,702	-	143,702
Interfund payables	2,456,495	84,829	437,820	2,979,144
Deposits held	62,819	-	-	62,819
TOTAL LIABILITIES	3,777,878	523,081	788,562	5,089,521
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	120,635	-	-	120,635
Unearned revenue - other	-	-	280	280
Unearned revenue - next year's property tax digest	11,653,972	-	-	11,653,972
TOTAL DEFERRED INFLOWS OF RESOURCES	11,774,607	-	280	11,774,887
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	15,552,485	523,081	788,842	16,864,408
FUND BALANCES				
Nonspendable:				
Prepaid expenditure	509,543	-	-	509,543
Inventories	129,709	-	-	129,709
Restricted:				
Capital outlay projects	-	9,770,255	726,111	10,496,366
Impact fee projects	-	-	466,457	466,457
Judicial programs	-	-	103,712	103,712
Public safety programs	19,774	-	378,751	398,525
Health and welfare programs	65,811	-	-	65,811
Parks and recreation programs	25,309	-	-	25,309
Housing and development programs	-	-	14,058	14,058
Assigned:				
Capital equipment and infrastructure	-	-	640,760	640,760
Subsequent year's budget: appropriation of fund balance	655,610	-	-	655,610
Public safety programs	-	-	39,072	39,072
Unassigned	8,219,979	-	-	8,219,979
TOTAL FUND BALANCES	9,625,735	9,770,255	2,368,921	21,764,911
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 25,178,220	$ 10,293,336	$ 3,157,763	$ 38,629,319

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
December 31, 2018

Total Fund Balances for Governmental Funds (page 3)		$ 21,764,911
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in the governmental activities are not financial resources and therefore are not reported in the funds.		70,811,638
Internal service funds are used by management to charge the costs of certain activities, such as risk management, employee benefits, and vehicle maintenance, to individual funds. Assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. These are:		
Less capital assets included above		(33,198)
Revenues in the statement of activities that do not provide current financial resources are reported as unavailable revenues in the funds.		
Property taxes	120,635	
		120,635
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Accrued interest	(35,150)	
Compensated absences	(924,525)	
Capital leases	(449,442)	
Contracts payable	(2,850,000)	
Net pension liability	(276,166)	
Net deferred inflows(outflows) - pension expense	(44,755)	
		(4,580,038)
Rounding		(1)
Total net position of governmental activities (page 1)		$ 88,083,947

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

REVENUES	GENERAL	SPLOST	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Taxes	$ 23,190,607	$ 8,587,749	$ 481,847	$ 32,260,203
Licenses and permits	668,707	-	-	668,707
Intergovernmental	299,767	-	1,479,664	1,779,431
Fines and forfeitures	374,597	-	127,843	502,440
Charges for services	1,805,004	-	1,026,688	2,831,692
Contributions and donations	61,824	-	74,607	136,431
Investment income	96,303	39,932	13,031	149,266
Miscellaneous	121,048	8,993	2,319	132,360
TOTAL REVENUES	26,617,857	8,636,674	3,205,999	38,460,530
EXPENDITURES				
Current Expenditures				
General government	4,603,590	143,493	27,276	4,774,359
Judicial	2,898,984	-	501,209	3,400,193
Public safety	11,472,241	83,905	1,643,861	13,200,007
Public works	1,416,590	-	606,381	2,022,971
Public health and welfare	306,964	-	615,756	922,720
Recreation and culture	1,536,627	-	-	1,536,627
Housing and development	708,187	-	658,659	1,366,846
Intergovernmental	-	1,288,162	39,677	1,327,839
Capital outlay	753,599	2,299,030	518,392	3,571,021
Debt service				
Principal	15,000	-	66,347	81,347
Interest	84,804	-	952	85,756
TOTAL EXPENDITURES	23,796,586	3,814,590	4,678,510	32,289,686
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	2,821,271	4,822,084	(1,472,511)	6,170,844
OTHER FINANCING SOURCES (USES)				
Sale of county property	-	-	79,430	79,430
Capital lease issued	449,442	-	-	449,442
Transfers in	194,373	8,520	1,954,819	2,157,712
Transfers out	(2,072,403)	(34,171)	(127,816)	(2,234,390)
TOTAL OTHER FINANCING SOURCES (USES)	(1,428,588)	(25,651)	1,906,433	452,194
NET CHANGE IN FUND BALANCES	1,392,683	4,796,433	433,922	6,623,038
FUND BALANCES, Beginning of year	8,233,052	4,973,822	1,934,999	15,141,873
FUND BALANCES, End of year	$ 9,625,735	$ 9,770,255	$ 2,368,921	$ 21,764,911

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2018

Net change in fund balances (page 5)		$ 6,623,038
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital outlays	3,571,021	
Depreciation expense	(5,806,543)	(2,235,522)
In the statement of activities, only the gain/loss on the sale of various equipment is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the equipment sold.		
Net book value of equipment sold	(65,969)	(65,969)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	120,635	
Donated assets	23,644	144,279
Revenues reported in the funds that relate to prior years are not reported as revenue in the statement of activities.		
Property taxes	(18,855)	(18,855)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, where as these amounts are deferred and amortized in the statement of activities.		
Proceeds from borrowing including premiums and discounts	(449,442)	
Principal payments on long-term debt	81,347	
Accrued interest payable, current year	(35,150)	
Accrued interest payable, prior year	28,726	(374,519)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences, current year	(924,525)	
Compensated absences, prior year	926,465	1,940
Internal service funds are used by management to charge the costs of certain activities, such as risk management, employee benefits, and vehicle maintenance, to individual funds. Net revenue (expense) of internal service funds is reported with governmental activities. These are:		
Add depreciation expense included above	6,152	
Less capital asset additions included above	(23,644)	(17,492)
Net pension liability is not available during the current period and therefore is not reported in the funds.		
End of year	(276,166)	
Beginning of year	797,143	520,977
Changes in the ACCG pension plan actuarial assumptions are reported in deferred outflows and inflows.		
End of year - deferred outflows related to pension	374,498	
Beginning of year - deferred outflows related to pension	(653,405)	
End of year - deferred inflows related to pension	(419,253)	
Beginning of year - deferred inflows related to pension	61,870	(636,290)
Rounding		(1)
Changes in net position of governmental activities (page 2)		$ 3,941,586

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2018

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
ASSETS	SOLID WASTE	DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
Current Assets				
Cash	$ 120	$ -	$ 120	$ -
Receivables (net of allowance for uncollectibles)	146,767	-	146,767	12,394
Interfund receivables	1,992,005	46,087	2,038,092	-
Prepaid items	-	120	120	-
Inventories	-	-	-	85,528
TOTAL CURRENT ASSETS	2,138,892	46,207	2,185,099	97,922
Noncurrent Assets				
Capital assets				
Capital assets not being depreciated	1,122,008	-	1,122,008	-
Capital assets being depreciated	1,172,895	413,850	1,586,745	39,568
Less: accumulated depreciation	(703,959)	(413,850)	(1,117,809)	(6,370)
TOTAL CAPITAL ASSETS (NET OF ACCUMULATED DEPRECIATION)	1,590,944	-	1,590,944	33,198
TOTAL NONCURRENT ASSETS	1,590,944	-	1,590,944	33,198
TOTAL ASSETS	3,729,836	46,207	3,776,043	131,120
LIABILITIES				
Current Liabilities				
Accounts payable	26,044	-	26,044	20,536
Other accrued items	4,363	-	4,363	4,729
Interfund payables	-	-	-	105,855
Accrued landfill closure/postclosure	6,545	-	6,545	-
TOTAL CURRENT LIABILITIES	36,952	-	36,952	131,120
Noncurrent Liabilities				
Accrued landfill closure/postclosure	775,822	-	775,822	-
TOTAL NONCURRENT LIABILITIES	775,822	-	775,822	-
TOTAL LIABILITIES	812,774	-	812,774	131,120
NET POSITION				
Net investment in capital assets	1,590,944	-	1,590,944	33,198
Unrestricted	1,326,118	46,207	1,372,325	(33,198)
TOTAL NET POSITION	$ 2,917,062	$ 46,207	$ 2,963,269	$ -

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2018

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	SOLID WASTE	DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
OPERATING REVENUES				
Charges for sales and services:				
Map and publication sales	$ -	$ 13,889	$ 13,889	$ -
Refuse collection	354,969	-	354,969	-
Landfill fees	457,232	-	457,232	-
Recycling and transfer fees	14,552	-	14,552	-
Charges to other funds	-	-	-	666,718
Total Operating Revenues	826,753	13,889	840,642	666,718
OPERATING EXPENSES				
Salaries and benefits	113,321	47,871	161,192	126,290
Other services and charges	365,257	20,292	385,549	656,229
Insurance premiums	-	-	-	1,565
Depreciation	56,412	-	56,412	6,152
Professional fees	1,743	-	1,743	-
Repairs and maintenance	53,599	-	53,599	-
Total Operating Expenses	590,332	68,163	658,495	790,236
OPERATING INCOME (LOSS)	236,421	(54,274)	182,147	(123,518)
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	-	-	-	123,518
Gain (loss) on sale of capital assets	(5,491)	-	(5,491)	-
Total Nonoperating Revenues (Expenses)	(5,491)	-	(5,491)	123,518
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	230,930	(54,274)	176,656	-
Contributions	130	-	130	-
Transfer in	-	87,698	87,698	116,823
Transfer out	(11,020)	-	(11,020)	(116,823)
CHANGE IN NET POSITION	220,040	33,424	253,464	-
TOTAL NET POSITION, Beginning of year	2,697,022	12,783	2,709,805	-
TOTAL NET POSITION, End of year	$ 2,917,062	$ 46,207	$ 2,963,269	$ -

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2018

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES	SOLID WASTE	DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
Receipts from customers	$ 648,747	$ (17,583)	$ 631,164	$ -
Payments to suppliers	(431,880)	(20,292)	(452,172)	(640,130)
Payments to employees	(111,587)	(49,823)	(161,410)	(125,750)
Internal activity-payments from (to) other funds	-	-	-	666,006
Net cash provided by (used in) operating activities	105,280	(87,698)	17,582	(99,874)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers in	-	87,698	87,698	116,823
Transfers out	-	-	-	(116,823)
Contributions	130	-	130	-
Net Cash provided (used) by non-capital financing activities	130	87,698	87,828	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(94,390)	-	(94,390)	(23,644)
Intergovernmental revenue	-	-	-	123,518
Transfers out	(11,020)	-	(11,020)	-
Net cash provided (used) by capital and related financing activities	(105,410)	-	(105,410)	99,874
Net increase (decrease) in cash and cash equivalents	-	-	-	-
CASH AND CASH EQUIVALENTS, Beginning of year	1,796,130	14,615	1,810,745	-
Less interfund receivables, Beginning of year	(1,796,010)	(14,615)	(1,810,625)	-
ADJUSTED CASH, Beginning of year	120	-	120	-
CASH, End of year	$ 120	$ -	$ 120	$ -

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2018

(CONTINUED)

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	SOLID WASTE DISPOSAL FACILITY	DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	$ 236,421	$ (54,274)	$ 182,147	$ (123,518)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	56,412	-	56,412	6,152
(Increase) decrease in:				
Accounts receivable	17,989	-	17,989	-
Due from other funds	(195,995)	(31,472)	(227,467)	(712)
Inventory	-	-	-	(8)
Increase (decrease) in:				
Accounts payable	(4,736)	-	(4,736)	(33,692)
Accrued landfill costs	(6,545)	-	(6,545)	-
Other accrued items	1,734	(1,952)	(218)	540
Due to other funds	-	-	-	51,364
Net cash provided by (used in) operating activities	$ 105,280	$ (87,698)	$ 17,582	$ (99,874)
SUPPLEMENTAL DISCLOSURE OF NON-CASH ACTIVITIES				
Amortization of original issue premium & bond refunding	$ -	$ 39,784	$ 39,784	$ -

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
December 31, 2018

	AGENCY FUNDS
ASSETS	
Cash	$ 1,407,528
TOTAL ASSETS	$ 1,407,528
LIABILITIES	
Amount held in trust	$ 1,407,528
TOTAL LIABILITIES	$ 1,407,528

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
December 31, 2018

	DEVELOPMENT AUTHORITY OF DAWSON COUNTY	INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY	DAWSON COUNTY HEALTH DEPARTMENT	TOTAL
ASSETS				
Cash	$ 42,550	$ 181,391	$ 378,035	$ 601,976
Capital lease receivable	17,803	-	-	17,803
Receivables (net of allowance for uncollectibles)	20,652	-	96,800	117,452
Non-current assets:				
Capital lease receivable	23,263,197	-	-	23,263,197
Capital assets:				
Capital assets not being depreciated	-	24,592	-	24,592
Capital assets being depreciated	10,562	4,039	-	14,601
Less: accumulated depreciation	(5,590)	(4,039)	-	(9,629)
Capital assets, net of depreciation	4,972	24,592	-	29,564
TOTAL ASSETS	23,349,174	205,983	474,835	24,029,992
DEFERRED OUTFLOWS OF RESOURCES				
Pension expense	-	-	130,081	130,081
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	130,081	130,081
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	23,349,174	205,983	604,916	24,160,073
LIABILITIES				
Accounts payable	32,319	-	4,138	36,457
Noncurrent liabilities:				
Due within one year				
Compensated absences payable	-	-	22,000	22,000
Notes payable	17,803	-	-	17,803
Due in more than one year				
Compensated absences payable	-	-	48,514	48,514
Notes payable	263,197	-	-	263,197
General obligation bonds payable	23,000,000	-	-	23,000,000
Net pension liability	-	-	473,308	473,308
Net OPEB liability	-	-	379,188	379,188
TOTAL LIABILITIES	23,313,319	-	927,148	24,240,467
DEFERRED INFLOWS OF RESOURCES				
Pension expense	-	-	39,583	39,583
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	39,583	39,583
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	23,313,319	-	966,731	24,280,050
NET POSITION				
Net investment in capital assets	4,972	24,592	-	29,564
Unrestricted	30,883	181,391	(361,815)	(149,541)
TOTAL NET POSITION	$ 35,855	$ 205,983	$ (361,815)	$ (119,977)

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
COMPONENT UNITS
COMBINING STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2018

	.....PROGRAM REVENUES.....			....NET (EXPENSE) AND CHANGES IN NET POSITION....			
FUNCTIONS/PROGRAMS	**EXPENSES**	**CHARGES FOR SERVICES**	**OPERATING GRANTS AND CONTRIBUTIONS**	**CAPITAL GRANTS AND CONTRIBUTIONS**	**DEVELOPMENT AUTHORITY OF DAWSON COUNTY**	**INDUSTRIAL DEVELOPMENT AUTHORITY OF DAWSON COUNTY**	**DAWSON COUNTY HEALTH DEPARTMENT**	**TOTAL**
COMPONENT UNITS								
GOVERNMENTAL ACTIVITIES								
Dawson County Health Department	$ 637,361	$ 240,454	$ 470,207	$ -	$ -	$ -	$ 73,300	73,300
Total Governmental Activities	637,361	240,454	470,207	-	-	-	73,300	73,300
BUSINESS-TYPE ACTIVITIES								
Development Authority of Dawson County	1,551,640	5,932	172,122	-	(1,373,586)	-	-	(1,373,586)
Industrial Building Authority of Dawson County	4,895	-	-	-	-	(4,895)	-	(4,895)
Total Business-Type Activities	1,556,535	5,932	172,122	-	(1,373,586)	(4,895)	-	(1,378,481)
TOTAL COMPONENT UNITS	$ 2,193,896	$ 246,386	$ 642,329	$ -	(1,373,586)	(4,895)	73,300	(1,305,181)
GENERAL REVENUES								
Unrestricted investment earnings					1,393,441	-	-	1,393,441
Gain on sale of capital assets					-	2,514	-	2,514
Transfers in (out)					10,000	(10,000)	-	-
TOTAL GENERAL REVENUES AND TRANSFERS					1,403,441	(7,486)	-	1,395,955
CHANGES IN NET POSITION					29,855	(12,381)	73,300	90,774
NET POSITION, Beginning					6,000	218,364	(129,555)	94,809
PRIOR PERIOD ADJUSTMENT					-	-	89,455	89,455
CHANGE IN ACCOUNTING PRINCIPLE					-	-	(395,015)	(395,015)
NET POSITION, Beginning as restated					6,000	218,364	(435,115)	(210,751)
NET POSITION, Ending					$ 35,855	$ 205,983	$ (361,815)	$ (119,977)

The accompanying notes are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of DAWSON COUNTY, GEORGIA, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

REPORTING ENTITY

The County is a political subdivision of the State of Georgia governed by an elected Chairman and a four-member commission. In addition, there are four Constitutional Officers; the Tax Commissioner, Probate Court Judge, Sheriff, and Clerk of Superior Court. The Constitutional Officers are elected county wide. The Board of County Commissioners budgets and approves all funding used by the separate Constitutional Officers. As required by generally accepted accounting principles, these financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

Discretely Presented Component Units

The Development Authority of Dawson County (Development Authority) is a legally separate entity. The seven-member board is appointed by the Board of Commissioners of Dawson County. There is the potential for financial benefit or burden to the primary government. The Development Authority's purpose is to encourage economic development in Dawson County. The Development Authority's year end is December 31. A copy of the Development Authority of Dawson County's financial statements can be obtained from 44 Commerce Drive, Dawsonville. GA 30534. The Development Authority is presented as a business fund type.

The Industrial Building Authority of Dawson County (Building Authority) is a legally separate entity. The Board of Commissioners of Dawson County appoints the five-member board. There is the potential for financial benefit or burden to the primary government. The purpose of the Building Authority is to acquire and develop property in Dawson County. The Industrial Building Authority's year end is December 31. A copy of the the Industrial Building Authority of Dawson County's financial statements can be obtained from 44 Commerce Drive, Dawsonville. GA 30534. The Building Authority is presented as a business fund type.

The Dawson County Health Department (Health Department) is charged with determining the health needs and resources of its jurisdiction, developing programs, activities, and facilities responsive to those needs, and enforcing all laws related to health matters unless they fall under the jurisdiction of other agencies. The Dawson County Board of Health (Board) governs the Health Department. The County appoints the voting majority of the Board. Additionally, the Health Department is fiscally dependent on the County since it must have its budget approved by the County. The Health Department's fiscal year end is June 30. A copy of the Dawson County Health Department's financial statements can be obtained from 54 Highway 53 East, Dawsonville, Georgia 30534. The Health Department is presented as a governmental fund type.

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Measurement focus refers to what is being measured. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statement. Agency funds have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers property taxes and other revenues susceptible to accrual are considered available if they are collected within 60 days of the end of the current fiscal period for which they are imposed. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, sales tax, franchise taxes, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *SPLOST Capital Projects Fund* accounts for funds received from a local 1% sales tax reserved for construction of various capital projects.

The County reports the following major proprietary funds:

The *Solid Waste Disposal Facility Enterprise Fund* accounts for the activities of the County's solid waste transfer station.

The *DCAR GIS Enterprise Fund* accounts for activities related to geographical data related to Dawson County, as well as the Etowah Water & Sewer Authority and Dawson County Board of Education.

Additionally, the County reports the following fund types:

The *Special revenue funds* are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specified purposes.

The *Capital projects fund*s account for acquisition and construction of the County's capital assets.

The *Internal Service Funds* account for operations that provide services to the other departments or agencies of the government on a cost reimbursement basis. The County uses an internal service fund to account for fuel and fleet maintenance.

The *Agency Funds* are custodial in nature and do not represent results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the Tax Commissioner, Clerk of Court, Probate Court, Magistrate Court, Juvenile Court, Sheriff, and Inmate Fund holds for others in an agency capacity.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interfund services provided and used are not eliminated in the process of consolidation. Elimination of these charges would distort the direct costs and program revenues for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues for the Solid Waste Disposal Facility enterprise fund, DCAR GIS enterprise fund, and of the County's Internal Service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

ASSETS, LIABILITIES AND NET POSITION OR EQUITY

Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are recorded as fair value based on quoted market prices as of the balance sheet date. Increases or decreases in fair value during the year are recognized as part of investment income.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "interfund receivables/payables." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance of uncollectibles.

Property taxes attach as an enforceable lien on property as of January 1. The taxes for the 2018 digest year were levied on August 16, 2018, billed on September 10, 2018 and payable on December 1, 2018. Interest and penalties are assessed on taxes not paid by this date. The taxes are subject to lien 90 days after the due date.

The County's property taxes were levied on the assessed values of all real and personal property including mobile homes and motor vehicles located in the County.

The County bills and collects its own property taxes and also those for the School Board. Only the County's tax levy is recognized as revenue when levied and uncollected taxes are recorded as unavailable and unearned revenue in the general fund.

Inventories and Prepaid Items

Inventories, consisting of expendable supplies, not held for resale are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

The cost of prepaid items is recorded as expenditures/expense when consumed rather than when purchased.

Bond Premiums and Discounts

Premiums and discount are deferred and amortized over the lives of the bonds and loans on a straight-line basis, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Restricted Assets

Certain proceeds of the County's capital leases or debt issues, or funds held on the account of others, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable lease or debt agreements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, culverts, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of $5,000 and an estimated useful life in excess of three years.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the County chose to include all such items regardless of their acquisition date or amount. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the assets constructed. No interest was capitalized during fiscal year 2018.

Property, plant, and equipment are depreciated using the straight line method over the following estimated useful lives:

Asset	Years	Asset	Years
Buildings	40	Vehicles	3-5
Nonstructural improvements	7-10	Furniture and fixtures	5
Machinery and equipment	5-10	Infrastructure	20

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County can have two items that qualify for reporting in this category. These two items may consist of the deferred charge on refunding and deferred charge in pension expense. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The amortization is part of the interest expense for the year. The deferred charge in pension expense represents differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability and changes of assumptions about future economic or demographic factors or of other inputs. These deferred outflows will be recognized in pension expense using a systematic and rational method over a closed five-year period, beginning in the current reporting period.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County can have three items that qualify for reporting in this category. The first item is deferred inflows related to pension expense, which represents differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability and changes of assumptions about future economic or demographic factors or of other inputs. These deferred inflows will be recognized in pension expense using a systematic and rational method over a closed five-year period, beginning with the current reporting period. The remaining two items consist of unavailable revenue and unearned revenue. Unavailable revenue is reported only in the governmental funds balance sheet and only arises under the modified accrual basis of accounting. The governmental funds may report unavailable revenues from two sources: property taxes and special assessments. Unearned revenue reports the property taxes collected to fund the following fiscal year.

Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The County pays unused sick pay benefits to vested employees upon termination unless termination is with cause. The County pays unused vacation benefits to employees who leave employment in good standing and provide proper notice upon resignation. Accumulated unpaid vacation and sick pay amounts are accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, or proprietary fund type statement of net position.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Association of County Commissioners of Georgia (ACCG) Dawson County Defined Benefit Plan (Plan) and additions to/from from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Equity/Net Position

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund balance - Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- *Nonspendable* - Fund balances are reported as nonspendable when the amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash like inventories and prepaid items) or (b) legally or contractually required to be maintained intact.

- *Restricted* - Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

- *Committed* - Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution prior to the end of the fiscal year. In order to modify or rescind the commitment, the Board of Commissioners must adopt another resolution.

- *Assigned* - Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County's Finance Director to assign fund balances.

- *Unassigned* - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all other governmental funds.

Net position - Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any debt used for the acquisition, construction, or improvement of those assets. In determining the outstanding balance of any borrowing, proceeds of that debt which has not been spent is deducted. Accounts payable for costs related to acquisition, construction, or improvement of those capital assets is considered debt for this calculation. Net position is reported as restricted as described in the fund balance section above. All other net position is reported as unrestricted.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then committed, assigned, and unassigned (or unrestricted) resources as they are needed.

Net Investment in Capital Assets

The "net investment in capital assets" reported on the government-wide statement of net position as of December 31, 2018, are as follows:

	Governmental Activities	Business-type Activities
Net investment in capital assets:		
Cost of capital assets	$ 166,284,276	$ 2,708,753
Less accumulated depreciation	(95,472,638)	(1,117,809)
Book value	70,811,638	1,590,944
Less capital related debt	(3,299,442)	-
Less accounts payable related to construction	(420,662)	-
Total net investment in capital assets	$ 67,091,534	$ 1,590,944

Management Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - FUND BALANCE/NET POSITION

The government-wide statement of net position reports $11,570,238 of restricted net position, of which $1,066,053 is restricted by enabling legislation.

Additional details related to fund balances at the governmental fund level are presented below:

Restricted:

General Fund	
Public Safety programs - For funds restricted for sheriff facilities and equipment.	$ 19,774
Health and Welfare programs - For funds restricted for Senior Center.	65,811
Culture and Recreation programs - For funds restricted for recreation facilities and equipment.	25,309
Total Restricted General Fund	110,894
SPLOST Fund	
Capital outlay projects - For funds received from the imposition of the Special Purpose Local Option Sales Tax (SPLOST) restricted by the voter approved referendum.	9,770,255

Nonmajor Capital Projects Funds	
Capital outlay projects - For funds received from issuance of bonds, intergovernmental grants, and transfers from other funds that have not been spent.	726,111
Impact Fee projects - For funds received from impact fees that have not been spent.	466,457
Total Restricted Nonmajor Capital Projects Funds	1,192,568
Nonmajor Special Revenue Funds	
Judicial Programs -	
District Attorney Seizure Fund - To account for 10% collected of all funds subject to forfeiture laws as specified.	2,548
Victims Rights and Assistance Fund - To account for funds collected from fines and forfeitures to be used for assisting victims of crime.	16,163
Law Library Fund - To account for funds collected from fines and forfeitures to be used for the operation of the Law Library.	21,341
Drug Abuse Treatment and Education Fund - To account for funds collected from fines and forfeitures to be used to create and maintain drug education programs.	63,660
Restricted for Judicial programs	103,712
Public Safety programs -	
Jail Fund - To account for funds collected from fines and forfeitures to be used for maintenance of the County Jail.	206,783
Inmate Welfare Fund - To account for funds legally restricted for the benefit of detainees in the County Jail.	39,217
Sheriff Seizure Fund - To account for funds seized in acts of violation of specific laws to be used to fund victim-witness assistance programs.	29,740
Restricted Programs Fund - To account for funds collected from fines and forfeitures to be used for drug abuse, treatment and education programs, and victims assistance programs.	103,011
Restricted for Public Safety programs	378,751
Housing and Development programs -	
Hotel/Motel Tax Fund - To account for funds received from Hotel/Motel tax collections which are used to support tourism in Dawson County.	14,058
Total Restricted Nonmajor Special Revenue Funds	496,521
Total Restricted Fund Balance	$ 11,570,238
Assigned:	
General Fund	
Appropriated as a resource in next year's budget.	655,610
Nonmajor Special Revenue Funds	
Emergency E911 Telephone Services Fund - To account for funds to operate the E911 center as restricted by the OCGA-46-5.	39,072

Nonmajor Capital Projects Funds	
Capital equipment and infrastructure.	640,760
Total Assigned Fund Balance	$ 1,335,442

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund and special revenue funds. Project length budgets are adopted for the Capital Projects Funds. Annual operating budgets are prepared for each Enterprise and Internal Service Fund for planning, control, cost allocation, and evaluation purposes. Budgetary amounts are not formally integrated into proprietary fund general ledgers. All unencumbered appropriations lapse at fiscal year-end with all encumbered appropriations being carried into the following budget year.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

In the spring (May to June) of each year, all agencies of the County submit requests for appropriation to the Accounting and Budget Manager so that a budget may be prepared. The budget is prepared by fund, function, activity, and line item, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

Before December 1, the proposed budget is presented to the County's Board of Commissioners for review. The County's Board of Commissioners holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated as available by the Chief Financial Officer or the revenue estimates must be changed by an affirmative vote of a majority of the County's Board of Commissioners.

Authorization of Budget Adjustments and Amendments: Because a budget is not a fixed revenue and spending plan, they require adjustments from time to time. The Chief Financial Officer is authorized to approve any transfer of appropriations in any fund among the various accounts within a department or agency so long as the total budget for each department or agency is not increased.

During the year, the Commissioners authorized amendments to include appropriations for some activities that were not originally budgeted and to reclassify certain character and functional expenditures.

DEFICIT NET POSITION

There are no funds with deficits.

NOTE 4 - DEPOSITS AND INVESTMENTS

PRIMARY GOVERNMENT

Custodial Credit Risk - Deposits

In case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned. The County's policy permits the County to exceed the FDIC insured limit in making deposits in commercial banks and savings and loans institutions if the funds are otherwise adequately secured.

As of December 31, 2018, these deposits were fully insured and collateralized.

Depositories may secure deposits of public funds using the dedicated method or the pooled method as described below:

> Under the *dedicated method*, a depository shall secure the deposits of each of its public depositors separately. State statutes require collateral pledged in the amount of 110% of deposits.
>
> Under the *pooled method,* a depository shall secure deposits of public bodies which have deposits with it through a pool of collateral established by the depository with a custodian for the benefit of public bodies having deposits with such depository as set forth in code Section 45-8-13.1. State statutes require collateral pledged in the amount of 110% of deposits under the single bank pooled method or at least 100% of amounts greater than 20% of the daily pool balance held by any one covered depository under the multibank pooled method.

The County utilized the pooled method to secure deposits of public funds.

As of December 31, 2018, the County had the following investments:

		INVESTMENT MATURITIES (in Years)/FMV Level	
Investment Type:	Fair Value	Less Than 1/ FMV Level 1	Rating (1)
Public Certificate of Deposits	$ 1,267,887	$ 1,267,887	AAA
Money Market	1,004	1,004	N/A
Total Debt Securities	$ 1,268,891	$ 1,268,891	
Maximum Investment		100.00 %	

1. Standard & Poors

A hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs requiring that the most observable inputs be used when available was establish. Level 1 within the hierarchy states that valuations are based on unadjusted quoted market prices for identical assets in active markets. Level 2 within the hierarchy states that valuations are based on observable inputs other than Level 1 process, such as quoted prices for similar assets, quoted prices in inactive markets and other inputs that may be corroborated by observable market data. Level 3 assets are not actively traded, and their values can only be estimated using a combination of complex market prices, mathematical models, and subjective assumptions.

As of December 31, 2018, the only assets that are measured at fair value on a recurring basis in periods subsequent to initial recognition are investments. Such investments are classified within Level 1 of the valuation hierarchy.

Cash per financial statements (page 1)	
Cash	$ 31,969,406
Restricted cash	7,819
Cash held by Fiduciary Funds (page 11)	1,407,528
Deposits	$ 33,384,753
Investments per financial statements	
Investments	$ 1,268,891
Investments as listed above	$ 1,268,891

The goal of the County in investing is to obtain a reasonable return on investments with a minimum exposure to potential loss of capital due to market fluctuations.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates may adversely affect an investment's fair value. Since the price of a bond fluctuates with market interest rates, the risk an investor faces is that the price of a bond held in a portfolio will decline if market interest rates rise. Dawson County has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates as follows:

Under 30 days	10% minimum	Under 1 year	75% minimum
Under 90 days	25% minimum	Under 2 years	100% minimum
Under 180 days	50% minimum		

Credit Risk

State statutes authorize the County to invest in obligations of the U.S. Treasury (100%) and of its agencies and instrumentalities (80%); bonds or certificates of indebtedness of this state and of its agencies and instrumentalities (25%); certificates of deposits of banks insured by FDIC (75%); prime bankers' acceptance (10%); the State of Georgia Local Government Investment Pool (100%); repurchase agreements (25%); bonds, debentures, notes or other evidence of indebtedness of any solvent corporation subject to certain conditions (0%). Dawson County has an investment policy that prohibits the use of derivatives as an investment. They limit the amount that may be invested in certain types of investments At December 31, 2018, the percentages are shown above.

Concentration of Credit Risk

Dawson County places limits on the amount it may invest in any one issuer as follows: Repurchase agreements - 10%; certificate of deposits - 35%; prime bankers acceptances - 10%.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has a policy of placing investments with qualified financial institutions. As of December 31, 2018, all investments are adequately secured with insurance.

NOTE 5 - RECEIVABLES

Receivables as of year-end for the County's individual major funds and nonmajor governmental and Internal Service Funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

Governmental Activities:	General Fund	SPLOST	Nonmajor Governmental Funds	Internal Service Funds
Receivables:				
Taxes	$ 958,474	$ 958,016	$ -	$ -
Accounts	1,889,098	-	138,283	-
Intergovernmental	132,645	-	397,669	12,394
Total Gross Receivables	2,980,217	958,016	535,952	12,394
Less: Allowance for Uncollectibles	(777,023)	-	-	-
Total Net Receivables	$ 2,203,194	$ 958,016	$ 535,952	$ 12,394

Property taxes receivable at December 31, 2018, consist of the following:

DIGEST YEAR	GENERAL FUND (2)
2019 (1)	$ 15,093
2018	843,860
2017	60,405
2016	15,555
2015	12,808
2014	3,213
2013	1,300
2012	1,914
2011	2,356
2010	1,970
Total	$ 958,474

(1) 2019 only consists of taxes due on mobile homes. Taxes on real and personal property are not levied until after fiscal year end. Therefore, they are not included.
(2) General fund amounts include interest, penalties, and other costs assessed up to December 31, 2018.

Receivables as of year-end for the County's enterprise funds, including the applicable allowances for uncollectible accounts are as follows:

Business-type Activities:	Solid Waste Disposal Facility
Receivables:	
Accounts	$ 165,575
Total Gross Receivables	165,575
Less: Allowance for Uncollectibles	(18,808)
Total Net Receivables	$ 146,767

Governmental funds report deferred inflows in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows reported as unavailable revenue and unearned revenue in the governmental funds were as follows:

	UNAVAILABLE	UNEARNED
Delinquent property taxes receivable (General Fund)	$ 120,635	$ -
Property taxes collected for next fiscal year	-	11,653,972
Unearned prepaid transfit fees (Multiple Grants Fund)	-	280
Total unavailable/unearned revenue for governmental funds	$ 120,635	$ 11,654,252

Receivables as of year-end for the County's component units, including the applicable allowances for uncollectible accounts are as follows:

	Development Authority	Health Department
Receivables:		
Accounts	$ 20,652	$ 96,800
Intergovernmental	-	-
Total Gross Receivables	20,652	96,800
Less: Allowance for Uncollectibles	-	-
Total Net Receivables	$ 20,652	$ 96,800

NOTE 6 - CAPITAL ASSETS

PRIMARY GOVERNMENT

Capital asset activity for governmental activities the year ended December 31, 2018, was as follows:

Governmental Activities:	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
Non-Depreciable Assets:					
Intangible assets	$ 484,000	$ -	$ -	$ -	$ 484,000
Infrastructure land and improvements	13,852,992	-	-	-	13,852,992
Construction in progress	139,778	1,074,252	-	(917,790)	296,240
Total non-depreciable capital assets	14,476,770	1,074,252	-	(917,790)	14,633,232
Depreciable Assets:					
Buildings and improvements	49,578,619	646,900	-	481,199	50,706,718
Machinery and equipment	10,816,833	816,296	(188,605)	192,651	11,637,175
Furniture and fixtures	1,266,842	-	-	-	1,266,842
Vehicles	8,143,189	1,057,217	(478,605)	-	8,721,801
Infrastructure	79,074,568	-	-	243,940	79,318,508
Total depreciable capital assets	148,880,051	2,520,413	(667,210)	917,790	151,651,044
Less Accumulated Depreciation for:					
Buildings and improvements	(13,075,711)	(1,318,779)	-	-	(14,394,490)
Machinery and equipment	(7,440,602)	(1,037,775)	165,154	-	(8,313,223)
Furniture and fixtures	(1,074,947)	(180,977)	-	-	(1,255,924)
Vehicles	(4,890,665)	(913,325)	436,087	-	(5,367,903)
Infrastructure	(63,785,411)	(2,355,687)	-	-	(66,141,098)
Total accumulated depreciation	(90,267,336)	(5,806,543)	601,241	-	(95,472,638)
Total depreciable capital assets, net	58,612,715	(3,286,130)	(65,969)	917,790	56,178,406
Governmental activities capital assets, net	$ 73,089,485	$ (2,211,878)	$ (65,969)	$ -	$ 70,811,638

Additions to governmental activities capital assets for fiscal year ending December 31, 2018, consist of the following:

Capital Outlay	$ 3,571,021
Internal Service Fund asset additions	23,644
Total	$ 3,594,665
Non-depreciable capital assets additions	$ 1,074,252
Depreciable capital assets additions	2,520,413
Total	$ 3,594,665

Capital asset activity for business-type activities the year ended December 31, 2018, was as follows:

Business-type Activities:	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
Non-Depreciable Assets:					
Land and improvements	$ 1,122,008	$ -	$ -	$ -	$ 1,122,008
Total non-depreciable capital assets	1,122,008	-	-	-	1,122,008
Depreciable Assets:					
Buildings and improvements	606,879	-	-	-	606,879
Machinery and equipment	783,789	94,390	(59,121)	-	819,058
Vehicles	160,808	-	-	-	160,808
Total depreciable capital assets	1,551,476	94,390	(59,121)	-	1,586,745
Less Accumulated Depreciation for:					
Buildings	(252,090)	(16,885)	-	-	(268,975)
Machinery and equipment	(704,718)	(36,939)	53,630	-	(688,027)
Vehicles	(158,219)	(2,588)	-	-	(160,807)
Total accumulated depreciation	(1,115,027)	(56,412)	53,630	-	(1,117,809)
Total depreciable capital assets, net	436,449	37,978	(5,491)	-	468,936
Business-type activities capital assets, net	$ 1,558,457	$ 37,978	$ (5,491)	$ -	$ 1,590,944

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General Government	$ 1,071,604
Judicial	14,165
Public Safety	1,913,608
Public Works	2,436,478
Public Health and Welfare	49,530
Recreation and Culture	309,090
Housing and Development	5,916
Internal Service Fund	6,152
Total depreciation expense-governmental activities	$ 5,806,543
Business-type Activities:	
Solid Waste	$ 56,412
Total depreciation expense-business-type activities	$ 56,412

The County has authorized construction projects. The remaining costs are split between the portion of the contracts that have been entered into for which the work had not been done prior to December 31, 2018, and the remainder of the authorized project expenditure for which contracts have not been entered into as of year end.

The source of financing for the remaining project cost is noted below:

	Project Authorization	Expended To Date	Contracts in Progress	Authorized Not Obligated	Source
Governmental Activities:					
Fire Station #9	$ 34,919	$ 34,919	$ -	$ -	SPLOST VI
Black Mill Bridge	33,700	29,200	4,500	-	LMIG
Public Works Building	2,500,000	9,219	2,418,796	71,985	SPLOST VI
Pauline Ivey Senior Center	223,775	222,902	873	-	Pauline Ivey Fund
	$ 2,792,394	$ 296,240	$ 2,424,169	$ 71,985	

Intangible Prepaid Sewer Capacity

In December 1998, the County entered into an intergovernmental agreement with the Etowah Water & Sewer Authority (EWSA) which transferred 263 sewer taps of 250 gallons per day to the County. Those taps may be used for County projects or sold to developers. As the taps are used, they will be expensed at the fair value of $2,000 per tap. At December 31, 2018, the County had 242 taps with a remaining value of $484,000.

DISCRETELY PRESENTED COMPONENT UNITS

Activity for the *Development Authority* for the year ended December 31, 2018, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Business-Type Activities:				
Depreciable Assets:				
Machinery and equipment	$ 20,809	$ -	$ (10,247)	$ 10,562
Total depreciable capital assets	20,809	-	(10,247)	10,562
Less Accumulated Depreciation for:				
Machinery and equipment	(14,293)	-	8,703	(5,590)
Total accumulated depreciation	(14,293)	-	8,703	(5,590)
Total depreciable capital assets, net	6,516	-	(1,544)	4,972
Capital Assets, net	$ 6,516	$ -	$ (1,544)	$ 4,972

Activity for the *Industrial Building Authority* for the year ended December 31, 2018, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Business-type Activities:				
Non-depreciable assets				
Land and improvements	$ 44,592	$ -	$ -	$ 24,592
Total non-depreciable capital assets	44,592	-	-	24,592
Depreciable Assets:				
Buildings and improvements	124,701	-	(124,701)	-
Infrastructure	4,039	-	-	4,039
Total depreciable capital assets	128,740	-	(124,701)	4,039
Less Accumulated Depreciation for:				
Buildings and improvements	(29,097)	-	29,097	-
Infrastructure	(4,039)	-	-	(4,039)
Total accumulated depreciation	(33,136)	-	29,097	(4,039)
Total depreciable capital assets, net	95,604	-	(95,604)	-
Capital Assets, net	$ 140,196	$ -	$ (95,604)	$ 24,592

NOTE 7 - LONG-TERM DEBT

Long-term liability activity for the year ended December 31, 2018, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Governmental Activities:						
Contracts Payable	$ 2,865,000	$ -	$ (15,000)	$ 2,850,000	$ 105,000	$ 2,745,000
Capital leases	66,347	449,442	(66,347)	449,442	58,518	390,924
Estimated claims payable	90,437	2,588,557	(2,554,343)	124,651	124,651	-
Net pension liability	797,143	564,588	(1,085,565)	276,166	-	276,166
Compensated absences	926,465	692,909	(694,849)	924,525	693,394	231,131
Governmental activities long-term liabilities	$ 4,745,392	$ 4,295,496	$ (4,416,104)	$ 4,624,784	$ 981,563	$ 3,643,221
Business-type Activities:						
Landfill closure/postclosure	$ 788,912	$ -	$ (6,545)	$ 782,367	$ 6,545	$ 775,822
Business-type activities long-term liabilities	$ 788,912	$ -	$ (6,545)	$ 782,367	$ 6,545	$ 775,822
Total primary government long-term liabilities	$ 5,534,304	$ 4,295,496	$ (4,422,649)	$ 5,407,151	$ 988,108	$ 4,419,043

Compensated absences, net pension obligation, and net other postemployment benefit obligation are generally liquidated by the general fund.

GOVERNMENTAL ACTIVITIES

Contracts Payable

The County entered into an intergovernmental agreement with the Etowah Water and Sewer Authority (Authority) to assist the payment of the Etowah Water and Sewer Authority Revenue Bonds, series 2002. The County agreed to pay $5,630,000 of the total bond issue, and Etowah Water and Sewer Authority agreed to pay the remaining $2,965,000. The County also agreed to pay to the Authority amounts sufficient to enable the Authority to pay the debt service on the Series 2002 bonds. The bonds are issued as a combination of serial and term bonds with interest rates from 2% to 5.375% maturing from March 1, 2003 through March 1, 2027. The purpose of the bonds is to finance the improvements to the water and sewer system and refunding the outstanding bonds to the Authority.

During 2011, a partial refunding of the revenue bonds resulted in a defeasance. On May 1, 2012, the Authority issued $2,930,000 in Revenue Refunding Bonds, Series 2012, with interest rates of 2.96%. The Series 2012 bonds were issued to advance refund the $2,880,000 of outstanding Series 2002 Bonds. The outstanding balance of this debt at December 31, 2018 is $2,850,000.

The annual requirements to amortize contract payables outstanding as of December 31, 2018, are as follows:

June 30,	Principal	Interest	Total
2019	$ 105,000	$ 82,806	$ 187,806
2020	270,000	77,256	347,256
2021	275,000	69,190	344,190
2022	285,000	60,902	345,902
2023	290,000	52,392	342,392
2024-2027	1,625,000	114,478	1,739,478
	$ 2,850,000	$ 457,024	$ 3,307,024

Etowah Water and Sewer Authority Springfield Lease

The County entered into an intergovernmental agreement with Etowah Water and Sewer Authority to pay the interest on a bank note used to acquire 1,236 acres of land. The note was modified on November 24, 2009, to extend the maturity date from November 24, 2009 to November 5, 2011. The note was modified in 2011 to extend the maturity date from November 5, 2011 to February 2, 2017. The note was refinanced in 2012 to extend the maturity to May 15, 2017. The note was refinanced in 2017 to extend the maturity date to August 1, 2027. The balance at December 31, 2018 was $1,269,365 and bears interest at 3.00%. The County makes monthly principal and interest payments, but is not directly liable for the debt. During 2018, the County made principal and interest payments of $120,164 and $53,394, respectively.

Capital Leases

The County leases certain land and facilities under non-cancelable capital leases. The leases relate to vehicles and equipment for public safety. This year, $75,358 was included in depreciation expense. Ownership of the related assets will be transferred to the County at the end of the lease terms.

The assets acquired through capital leases are as follows:

	Governmental Activities
Vehicles	$ 449,442
Less accumulated depreciation	(75,358)
	$ 374,084

These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of future minimal lease payments as of the inception date. Minimum future lease obligations for these leases, as of December 31, 2018, are as follows:

Year Ending June 30,	Governmental Activities
2019	$ 71,894
2020	71,894
2021	71,894
2022	71,894
2023	71,894
2024-2025	143,787
Total minimum lease payments	503,257
Less: amount representing interest (2.91%)	(53,815)
Present value of minimum lease payments	$ 449,442

COMPONENT UNITS

Activity for the *Health Department* for the year ended December 31, 2018, was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Compensated absences	$ 58,684	$ -	$ 11,830	$ 70,514	$ 22,000	$ 48,514
Net pension liability	540,119	-	(66,811)	473,308	-	473,308
Net OPEB liability	475,327	-	(96,139)	379,188	-	379,188
Total Governmental activities	$ 1,074,130	$ -	$ (151,120)	$ 923,010	$ 22,000	$ 901,010

The *Health Department* implemented GASB 75, "Accounting and Financial Reporting for Postemployement Benefits Other Than Pensions" in fiscal year 2018 and as a result had a change in accounting principle in the net OPEB liability of $475,327.

Activity for the *Development Authority* for the year ended December 31, 2018, was as follows:

Business-Type activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Notes payable	$ 298,001	$ -	$ (17,001)	$ 281,000	$ 17,803	$ 263,197
Bond payable	23,000,000	-	-	23,000,000	-	23,000,000
Total Business-type activities	$ 23,298,001	$ -	$ (17,001)	$ 23,281,000	$ 17,803	$ 23,263,197

NOTE 8 - INTERFUND BALANCES AND ACTIVITY

The composition of interfund balances as of December 31, 2018, is as follows:

	Due From				
Due To	General Fund	SPLOST	Other nonmajor governmental funds	Internal Service Fund	Total
General Fund	$ -	$ 84,829	$ 437,820	$ 105,855	$ 628,504
Other nonmajor governmental funds	418,403	-	-	-	418,403
Solid Waste Fund	1,992,005	-	-	-	1,992,005
DCAR GIS Fund	46,087	-	-	-	46,087
Total	$ 2,456,495	$ 84,829	$ 437,820	$ 105,855	$ 3,084,999

These balances resulted from 1) the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, 2) the time lag between the dates that transactions are recorded in the accounting system, 3) the time lag between the dates that payments between funds are made, 4) short-term loans, and 5) to fund capital projects.

Interfund transfers as of the year ended December 31, 2018, are as follows:

	Transfers In					
Transfers Out	General Fund	SPLOST	Other Nonmajor Governmental Funds	DCAR GIS Fund	Internal Service Fund	Total Transfers Out
General Fund	$ -	$ -	$ 1,891,526	$ 87,698	$ 93,179	$ 2,072,403
SPLOST	-	-	34,171	-	-	34,171
Other nonmajor governmental funds	77,550	-	26,622	-	23,644	127,816
Solid Waste Fund	-	8,520	2,500	-	-	11,020
Internal Service Fund	116,823	-	-	-	-	116,823
Total - Transfers in	$ 194,373	$ 8,520	$ 1,954,819	$ 87,698	$ 116,823	$ 2,362,233

Transfers are used to 1) supplement operating budgets, 2) help fund construction projects and debt service, 3) reimburse unrestricted revenue, 4) reimburse pension costs, and 5) move the County's matching portion on federal and state grants.

NOTE 9 - RETIREMENT PLANS

DEFINED BENEFIT PENSION PLAN

Plan Description

The County contributes to the Association of County Commissioners of Georgia (ACCG) Dawson County Defined Benefit Plan (Plan), which is a defined benefit pension plan. All employees hired on or after January 1, 2007 are not eligible for participation in the previously adopted plan.

The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of an adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (the ACCG Plan), an agent multiple-employer pension plan administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan Document. The Plan issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained by writing to Dawson County Board of Commissioners, 25 Justice Way, Suite 2313, Dawsonville, GA 30534.

All full-time County employees were eligible to participate in the Plan after completing three years of service and having reached their 21st birthday. Benefits are based on years of credited service, equal to one year of full-time employment. Benefits vest evenly over five years of service. Participants become eligible to retire at the earlier of: a) age 65 with five years of participation in the Plan or b) when age and years of service total 75.

Upon eligibility to retire, participants are entitled to a monthly benefit in the amount of 1% of average annual compensation multiplied by the participant's total number of years of service. The Plan also provides benefits in the event of death or disability.

Participant counts as of January 1, 2017, (the preceding year actuarial valuation date) and covered compensation (base on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disabled participants receiving benefits	48
Terminated plan participants entitled to but not yet receiving benefits	126
Active employees participating in the Plan	56
Total number of Plan participants	230
Covered compensation for active participants	$ 2,624,916
Contributions as a percentage of its covered-employee payroll	6.91%

Contributions

The County is required to contribute at an actuarially determined rate. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia Statutes. Section 47-20 of the Georgia Code sets forth the funding standards for state and local governmental pension plans. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2017.

The total pension liability as of the January 1, 2017 valuation was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
Salary Increases	3.50-6.00%, average, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation.

Mortality rates were based on the RP-2000 Mortality Table with Scale AA for Males and Females set back two years for males and set back three years for females.

The actuarial assumptions used in the January 1, 2017 valuation were based on the results of an actuarial experience study dated February, 2014.

The long-term expected rate of return on pension plan investments was determined using a log-

normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term expected real rate of return*
Fixed income	30.00%	3.07%
Domestic large equities	30.00	1.97
Domestic mid equities	5.00	0.86
Domestic small equities	5.00	0.30
REIT	5.00	0.52
International	15.00	0.47
Multi cap	5.00	0.51
Global allocation	5.00	0.58
TOTAL	100.00%	

* Rates shown are net of the 2.00% assumed rate of inflation

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Change in the Net Pension Liability

	Pension Liability	Fiduciary Net Position	Net Pension Liability
Balances at December 31, 2017	$ 6,018,442	$ 5,221,299	$ 797,143
Changes for the year:			
Service cost	74,498	-	74,498
Interest	429,565	-	429,565
Difference between expected and actual experience	(67,222)	-	(67,222)
Contribution-employer	-	181,461	(181,461)
Net investment income	-	836,882	(836,882)
Assumption Change	12,618	-	12,618
Benefit payments	(186,824)	(186,824)	-
Administrative expense	-	(16,096)	16,096
Other charges	-	(31,811)	31,811
Net changes	262,635	783,612	(520,977)
Balances at December 31, 2018 *	$ 6,281,077	$ 6,004,911	$ 276,166

** Measurement date December 31, 2017*

The following presents the County's net pension liability calculated using the discount rate of 7.25%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1 % Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County's net pension liability	$ 1,173,510	$ 276,166	$ (465,889)

Detailed information about the pension plan's fiduciary net position is available in separately issued financial report. That report may be obtained by writing to Dawson County Board of Commissioners, 25 Justice Way, Suite 2313, Dawsonville, GA 30534.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2018, the County recognized pension expense of $209,837. At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 115,478	$ -
Net difference between projected and actual earnings on pension plan investments	164,496	349,642
Changes in proportion and differences between County contributions and proportionate share of contributions	-	69,611
County contributions subsequent to the measurement date	94,524	-
TOTAL	$ 374,498	$ 419,253

County contributions of $94,524 subsequent to the measurement date are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the fiscal year ending December 31, 2019.

Deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2019	$ 41,167
2020	(12,090)
2021	(80,944)
2022	(87,412)
2023	-
Thereafter	-
	$ (139,279)

DEFINED CONTRIBUTION PLAN

Plan Description

Effective January 1, 2007, the County, by resolution, adopted the ACCG 401(a) Defined Contribution Plan for employees of Dawson County. This plan is administered by GEBCorp. Employees are immediately vested in the plan once contributions are made. The County matches 100% of employee voluntary contributions up to 4% of salary.

Funding Policy

Contributions totaling $538,603 ($226,882 employer and $311,721 employee) were made in accordance with the Plan A guidelines and the designations by County Employees.

NOTE 10 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. During 2018, the County has not decreased any of its insurance coverage from the prior year, and there have been no claims in excess of insurance coverage over the past three years.

GROUP HEALTH INSURANCE

The County provides health care benefits to its active employees and their dependents through a self-insured plan administered by Shaw Hankins. Under this arrangement, the County is responsible for paying all claims but purchases reinsurance policies through an insurance provider that is responsible for paying claims in excess of agreed-upon specific and aggregate levels.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. At December 31, 2018, the County included in accrued expenses $124,651 for unpaid claims. This liability was determined based on actual claims received for the first two months after year-end plus projected claims based on prior years activity. These claims are expected to be paid within 12 months of the year-end.

The County pays most of the coverage for eligible employees and their dependents. Employee contributions are used to pay claims and expense of the plan incurred during the year.

	Beginning of Year	Incurred Claims and Changes in Estimates	Claims Payments	End of Year
Year ended December 31, 2017	$ 113,232	$ 2,245,583	$ (2,268,378)	$ 90,437
Year ended December 31, 2018	$ 90,437	$ 2,588,557	$ (2,554,343)	$ 124,651

OTHER

The County is a member of the Association of the County Commissioners of Georgia Interlocal Risk Management Agency (IRMA). IRMA is a group self-insurance fund covering general liability, automobile damage and theft, fire damage, and employee dishonesty for Georgia County Governments. IRMA pays losses up to $50,000 per individual claim for Law Enforcement and Errors and Omission, and $25,000 per individual claim for all other types. However, excess losses, if any, are covered by reinsurance and would be paid by the reinsurer.

The members of IRMA are assessable if the losses that IRMA must pay exceed the assets of the pool. At December 31, 2018, there was not need for such assessment.

WORKERS' COMPENSATION

ACCG Group Self-Insurance Workers' Compensation Fund

The County participates in the Association County Commissioners of Georgia (ACCG) Group Self-Insurance Workers' Compensation Fund (GSIWCF), a self-insured pool cooperative arrangement amount its members to finance workers' compensation coverage. The Fund is owned by its members and is managed by a seven member Board of Trustees made up of representatives from participating counties. Losses are paid by the Fund.

Excess losses, if any, are covered by reinsurance and would be paid by the reinsurer. The members of the Fund are assessable if the losses that the Fund must pay exceed the assets of the pool. At December 31, 2018, there was no need for such an assessment. Therefore, no liability for this has been included in the amounts below.

As part of these risk pools (IRMA & GSIWCF), the County is obligated to pay all contributions and assessments, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents that could require the fund to pay any type of loss. The County is also to allow all the pools' agents and attorneys to represent the County in investigations, settlement discussions, and all levels of litigations arising out of any claim made against the County.

The funds are to defend and protect the members of the fund against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims in the past three years have not exceeded the coverage.

Summary of insurance coverage at the year ended December 31, 2018, was as follows:

Type	Amount in Force
Property	$ 88,911,351

	Limits of Liability	
Type	Each Occurrence	Aggregate
General Liability	$ 1,000,000	None
Law Enforcement Liability	$ 1,000,000	None
Errors and Omission Liability	$ 1,000,000	$ 3,000,000
Automobile Liability	$ 1,000,000	None
Employers' Liability	$ 2,000,000	$ 2,000,000
Crime Liability	$ 150,000	None
Worker's Compensation	Statutory	Statutory

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

NOTE 11 - CONTINGENT LIABILITIES AND COMMITMENTS

The County is involved in several civil lawsuits filed in the normal course of its activities. The majority of these claims are considered minimal with a favorable outcome expected. The County's position is to vigorously defend its position or seek an out of court settlement. These particular cases are covered by the County's liability insurance less the applicable deductible amount of $25,000 for each case.

In September of 2006, The County accepted a Community Development Block Grant from the Department of Community Affairs in the amount of $500,000 for construction of a new Adult Learning Center. As a condition of the grant, the County must agree to use the facility for the approved purpose throughout the life of the facility. Should the facility be converted to an ineligible use, the Department of Community Affairs will require repayment of the grant. The repayment will be based on 20-year straight-line depreciation, except 100% repayment of grant funds will be required to be repaid during the first five years after the grant closeout date, which occurred February 2009.

NOTE 12 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the County to place a final cover on a landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County recognizes a portion of the closure and postclosure care costs in each operating period even though actual payouts will not occur until the landfill is closed. The amount recognized each year is based on the landfill capacity used as of the balance sheet date.

As of December 31, 2018, the County has recorded a liability for the Burt Creek Landfill of $782,367, which represents the estimated closure and postclosure costs based on 100% of landfill capacity used to date. All estimated liability for these costs has been recognized since the landfill is no longer used. The landfill was officially closed February 7, 2002. These amounts are based on what it would cost to perform all closure and postclosure in 2018. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County is also required to demonstrate financial assurance that the closure and postclosure care cost can be paid in the future. The County has fulfilled this requirement for the period ended December 31, 2018, based on requirements issued by the Environmental Protection Agency.

NOTE 13 - CERTAIN SIGNIFICANT ESTIMATES

As discussed in NOTE 1, estimates are used in the preparation of these financial statements. Five of the estimates qualified as a significant estimate, in that it is reasonably possible that the estimate will change in the near term due to one or more future confirming events and this change will have a material effect on the financial statements.

The estimate for the closure/postclosure costs of the County's Burt Creek Landfill qualifies as a significant estimate. Dawson County's Engineering Department has estimated the remaining closure, remediation, and the thirty year post closure monitoring cost to be $782,367. The County has accrued the difference between the estimated liability this year and the amount accrued as of December 31, 2017, as an operating expense in the current year.

The estimate for allowance for doubtful accounts relating to Dawson County EMS accounts receivable qualifies as a significant estimate. The estimate is calculated based on 30% of accounts 1-120 days past due, 50% of accounts 121-150 days past due and 100% of accounts greater than 150 days past due.

The estimates for claims payable for workers compensation and health insurance as discussed in Note 10, qualify as significant estimates.

The estimate for accumulated depreciation on capital assets qualifies as a significant estimate. This estimate is based on the original or estimated cost of the assets depreciated over the estimated useful lives using the straight line method.

NOTE 14 - GEORGIA MOUNTAINS REGIONAL COMMISSION

Under Georgia law, the County, in conjunction with other cities and counties in the area are members of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. During its year ended December 31, 2018, the County paid $22,966 in such dues. Membership in GMRC is required by the official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the GMRC in Georgia.

The GMRC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of GMRC. Separate financial statements may be obtained from:

Georgia Mountains Regional Commission
P. O. Box 1720
Gainesville, Georgia 30503-1720

NOTE 15 - HOTEL/MOTEL TAX

During the year ended December 31, 2018, the County collected $481,847 of which $192,739 was required to be spent to promote tourism, conventions, and trade shows. The County actually spent $396,794. This was 206% of the tax receipts to be expended for these purposes under OCGA 48-13-51. The County complied with the requirements of this law.

NOTE 16 - TAX ABATEMENTS

The County is subject to tax incentives granted by the Development Authority of Dawson County (the Authority), an entity created by the State of Georgia and activated by the Board of Commissioners of Dawson County. These incentives are negotiated on an individual basis as a reduction of property taxes by percentage of total taxes and have the stated purpose of increasing business activity and employment in the County by allowing localities to abate property taxes for a variety of economic development purposes, including business relocation, retention, and expansion. The incentives may be granted to any business located within or promising to relocate to a local government's geographic area and require the business to enter into a sale-leaseback transaction with the Authority in exchange for tax exempt debt financing for the purpose of locating to the area or expansion of current facilities. In addition to the commitment of the debt financing, the business may also commit to certain economic or employment increases. The incentive agreements contain a provision that the business may lose a portion of the abatement for the year if the business fails to meet its jobs and/or investment goals.

The County has not made any commitments as part of the agreement other than to reduce taxes.

For the fiscal year ended December 31, 2018, the County abated property taxes totaling $63,308, 90% abated for the purpose: Grocery Store and Retail Center.

Required Supplementary Information

DAWSON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE NET PENSION LIABILITY -
ACCG DAWSON COUNTY DEFINED BENEFIT PLAN
For the Year Ended December 31, 2018
"Unaudited"

For the Year Ended December 31,	2018	2017	2016	2015
Net pension liability	$ 276,166	$ 797,143	$ 669,483	$ 264,576
Covered payroll	$ 2,624,916	$ 2,973,803	$ 3,248,961	$ 3,371,231
Net pension liability as a percentage of its covered payroll	10.52%	26.81%	20.61%	7.85%
Total pension liability	$ 6,281,077	$ 6,018,442	$ 5,535,171	$ 5,053,380
Fiduciary net position	$ 6,004,911	$ 5,221,299	$ 4,865,688	$ 4,788,804
Plan fiduciary net position as a percentage of the total pension liability	95.60%	86.75%	87.90%	94.76%

NOTE: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

DAWSON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS -
ACCG DAWSON COUNTY DEFINED BENEFIT PLAN
For the Year Ended December 31, 2018
"Unaudited"

For the Year Ended December 31,	2018	2017	2016	2015
Contractually required contribution	$ 181,461	$ 210,003	$ 231,194	$ 238,267
Contributions in relation to the contractually required contribution	181,461	210,003	231,194	238,267
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
County's covered payroll	$ 2,624,916	$ 2,973,803	$ 3,248,961	$ 3,248,961
Contributions as a percentage of covered payroll	6.91%	7.06%	7.12%	7.33%

DAWSON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NOTES TO REQUIRED SUPPLEMENTARY INFORMATION -
ACCG DAWSON COUNTY DEFINED BENEFIT PLAN
For the Year Ended December 31, 2018
"Unaudited"

Method and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contribution rates in the schedule of contributions are calculated as December 31, one year prior to the end of the fiscal year in which donations are reported. The following actuarial methods and assumptions were used to determine the contractually required contributions for the year ended December 31, 2018 reported in that schedule:

Valuation Date	January 1, 2017
Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, open
Remaining Amortization period	30 years
Asset Valuation method	Five-year smoothed market
Inflation Rate	4.50%
Salary Increases	3.50%-6.00%, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation.

DAWSON COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2018
(Required Supplementary Information)

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 8,233,052	$ 8,233,052	$ 8,233,052	$ -
RESOURCES (INFLOWS)				
Taxes	20,228,267	20,228,267	23,190,607	2,962,340
Licenses and permits	751,422	751,422	668,707	(82,715)
Intergovernmental	200,000	200,000	299,767	99,767
Fines and forfeitures	467,500	467,500	374,597	(92,903)
Charges for services	2,185,605	2,208,685	1,805,004	(403,681)
Contributions and donations	-	61,825	61,824	(1)
Investment income	33,870	33,870	96,303	62,433
Miscellaneous	94,075	101,459	121,048	19,589
Capital lease proceeds	-	-	449,442	449,442
Transfers in	90,000	92,500	194,373	101,873
Total Resources (Inflows)	24,050,739	24,145,528	27,261,672	3,116,144
AMOUNTS AVAILABLE FOR APPROPRIATION	32,283,791	32,378,580	35,494,724	3,116,144
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General Government				
Administration	158,829	158,829	141,254	17,575
Executive	244,490	241,439	220,589	20,850
Chief executive	632,059	386,588	373,819	12,769
Elections	260,691	271,591	268,879	2,712
Accounting	525,599	525,599	515,723	9,876
Law	110,458	117,415	105,651	11,764
Data processing/MIS	356,940	443,472	399,713	43,759
Human resources	189,008	193,647	180,731	12,916
Tax commissioner	451,672	451,672	407,249	44,423
Tax assessor	576,853	1,040,364	932,795	107,569
Tax assessor-real property	16,565	16,565	10,510	6,055
Risk management	279,400	287,229	203,871	83,358
Buildings	1,019,538	1,006,292	943,010	63,282
Total General Government	4,822,102	5,140,702	4,703,794	436,908
Judicial				
Superior court	500,674	500,674	477,791	22,883
Clerk of superior court	626,125	649,205	560,185	89,020
District attorney	692,125	692,125	661,737	30,388
Magistrate court	396,442	408,864	393,625	15,239
Probate court	309,028	311,744	304,967	6,777
Juvenile court	127,459	182,004	182,004	-
Public defender	312,469	327,633	318,676	8,957
Total Judicial	2,964,322	3,072,249	2,898,985	173,264
Public Safety				
Sheriff	3,310,882	3,662,970	3,647,472	15,498
Criminal investigation	27,750	33,626	29,904	3,722
Uniform patrol	-	16,748	12,339	4,409
Detention center	2,971,312	2,650,601	2,584,660	65,941
Court services	750,263	758,963	685,527	73,436
Fire	1,639,108	2,044,825	1,938,730	106,095
Fire administration	127,308	117,311	89,355	27,956
Emergency medical services	2,553,190	2,568,375	2,381,514	186,861
Coroner	107,674	116,970	111,036	5,934
Agencies	-	8,098	-	8,098
Animal shelter	133,000	133,000	133,000	-
School resource officers	305,340	368,855	359,780	9,075
Other public safety	-	30,000	25,600	4,400
Emergency management	124,705	148,245	147,534	711
Total Public Safety	12,050,532	12,658,587	12,146,451	512,136
Public Works				
Public works administration	145,551	169,194	156,560	12,634
Highways and streets	1,525,355	1,532,055	1,284,891	247,164
Total Public Works	1,670,906	1,701,249	1,441,451	259,798

DAWSON COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2018
(Required Supplementary Information)

CONTINUED.....	BUDGET AMOUNTS ORIGINAL	FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Public Health and Welfare				
Health department	162,000	162,000	162,000	-
Indigent welfare	45,300	52,300	46,071	6,229
Senior citizens center	83,776	131,408	98,893	32,515
Total Public Health and Welfare	291,076	345,708	306,964	38,744
Recreation and Culture				
Parks	1,177,673	1,238,604	1,193,404	45,200
Library	390,000	390,000	390,000	-
Total Recreation and Culture	1,567,673	1,628,604	1,583,404	45,200
Housing and development				
Conservation	800	800	750	50
Forestry	83,926	83,926	83,578	348
Planning and zoning	495,018	498,686	496,209	2,477
Economic development	-	135,000	135,000	-
Total Housing and Development	579,744	718,412	715,537	2,875
Transfers out	1,569,957	1,648,039	2,072,403	(424,364)
TOTAL CHARGES TO APPROPRIATIONS	25,516,312	26,913,550	25,868,989	1,044,561
CHANGE IN FUND BALANCE	(1,465,573)	(2,768,022)	1,392,683	4,160,705
FUND BALANCE, End of year	$ 6,767,479	$ 5,465,030	$ 9,625,735	$ 4,160,705

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

Combining Statements

Non-major Governmental Funds

DAWSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2018

	SPECIAL REVENUE FUNDS											CAPITAL PROJECTS FUND			
ASSETS	EMERGENCY TELEPHONE SERVICES	DRUG ABUSE TREATMENT AND EDUCATION	MULTIPLE GRANTS FUND	JAIL	RESTRICTED PROGRAMS FUND	HOTEL MOTEL TAX	LAW LIBRARY	VICTIMS RIGHTS AND ASSISTANCE	INMATE WELFARE	DISTRICT ATTORNEY SEIZURE	SHERIFF SEIZURE	CAPTIAL PROJECTS FUND	PAULINE S. IVEY SENIOR CENTER	IMPACT FEES	TOTAL NONMAJOR GOVERNMENTAL FUNDS
Cash	$ -	$ 142,457	$ -	$251,438	$ -	$ -	$ 24,548	$ 102,793	$ 39,217	$ 14,008	$ 29,740	$ 679,554	$ 729,548	$190,105	$ 2,203,408
Receivables (net of allowance for uncollectibles)	103,451	-	372,736	-	25,590	33,775	-	-	-	400	-	-	-	-	535,952
Due from other funds	-	-	-	-	91,542	45,784	-	-	-	-	-	-	-	281,077	418,403
TOTAL ASSETS	$ 103,451	$ 142,457	$ 372,736	$251,438	$ 117,132	$ 79,559	$ 24,548	$ 102,793	$ 39,217	$ 14,408	$ 29,740	$ 679,554	$ 729,548	$471,182	$ 3,157,763
LIABILITIES AND FUND BALANCES															
Liabilities															
Accounts payable	$ 5,094	$ -	$ 154,938	$ -	$ 9,440	$ 65,501	$ 1,207	$ -	$ -	$ -	$ -	$ 26,040	$ 2,913	$ -	$ 265,133
Other accrued items	28,397	-	52,531	-	4,681	-	-	-	-	-	-	-	-	-	85,609
Due to other funds	30,888	78,797	164,987	44,655	-	-	2,000	86,630	-	11,860	-	12,754	524	4,725	437,820
TOTAL LIABILITIES	64,379	78,797	372,456	44,655	14,121	65,501	3,207	86,630	-	11,860	-	38,794	3,437	4,725	788,562
DEFERRED INFLOWS OF RESOURCES															
Unavailable revenue -other	-	-	280	-	-	-	-	-	-	-	-	-	-	-	280
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	280	-	-	-	-	-	-	-	-	-	-	-	280
TOTAL LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES	64,379	78,797	372,736	44,655	14,121	65,501	3,207	86,630	-	11,860	-	38,794	3,437	4,725	788,842
FUND BALANCES															
Nonspendable:															
Restricted:															
Capital outlay projects	-	-	-	-	-	-	-	-	-	-	-	-	726,111	-	726,111
Impact fee projects	-	-	-	-	-	-	-	-	-	-	-	-	-	466,457	466,457
Judicial programs	-	63,660	-	-	-	-	21,341	16,163	-	2,548	-	-	-	-	103,712
Public safety programs	-	-	-	206,783	103,011	-	-	-	39,217	-	29,740	-	-	-	378,751
Housing and development programs	-	-	-	-	-	14,058	-	-	-	-	-	-	-	-	14,058
Assigned:															
Capital equipment and infrastructure	-	-	-	-	-	-	-	-	-	-	-	640,760	-	-	640,760
Public safety programs	39,072	-	-	-	-	-	-	-	-	-	-	-	-	-	39,072
TOTAL FUND BALANCES	39,072	63,660	-	206,783	103,011	14,058	21,341	16,163	39,217	2,548	29,740	640,760	726,111	466,457	2,368,921
TOTAL LIABILITIES AND FUND BALANCES	$ 103,451	$ 142,457	$ 372,736	$251,438	$ 117,132	$ 79,559	$ 24,548	$ 102,793	$ 39,217	$ 14,408	$ 29,740	$ 679,554	$ 729,548	$471,182	$ 3,157,763

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	SPECIAL REVENUE FUNDS											CAPITAL PROJECTS FUND			
REVENUES	EMERGENCY TELEPHONE SERVICE	DRUG ABUSE TREATMENT AND EDUCATION	MULTIPLE GRANTS FUND	JAIL	RESTRICTED PROGRAMS FUND	HOTEL/ MOTEL TAX	LAW LIBRARY	VICTIMS RIGHTS AND ASSISTANCE	INMATE WELFARE	DISTRICT ATTORNEY SEIZURE	SHERIFF' SEIZURE	CAPITAL PROJECTS FUND	PAULINE S. IVEY SENIOR CENTER	IMPACT FEES	TOTAL NONMAJOR GOVERNMENTAL FUNDS
Taxes	$ -	$ -	$ -	$ -	$ -	$ 481,847	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 481,847
Intergovernmental	-	-	1,283,471	-	196,193	-	-	-	-	-	-	-	-	-	1,479,664
Fines and forfeitures	-	32,431	-	38,088	-	-	18,968	17,781	-	2,613	17,962	-	-	-	127,843
Charges for services	508,369	-	64,255	-	-	-	-	-	63,869	-	-	-	-	390,195	1,026,688
Contributions and donations	-	-	-	-	74,607	-	-	-	-	-	-	-	-	-	74,607
Interest income	-	715	-	1,312	-	-	160	530	258	75	157	4,170	4,889	765	13,031
Miscellaneous	-	-	1,350	-	-	-	-	-	564	-	405	-	-	-	2,319
TOTAL REVENUES	508,369	33,146	1,349,076	39,400	270,800	481,847	19,128	18,311	64,691	2,688	18,524	4,170	4,889	390,960	3,205,999
EXPENDITURES															
Current Expenditures															
General government	-	-	3,673	-	-	-	-	-	-	-	-	4,703	-	18,900	27,276
Judicial	-	-	453,356	-	-	-	18,478	22,719	-	6,656	-	-	-	-	501,209
Public safety	878,560	-	626,001	-	39,788	-	-	-	66,357	-	7,115	26,040	-	-	1,643,861
Public works	-	-	517,482	-	-	-	-	-	-	-	-	88,899	-	-	606,381
Public health and welfare	-	-	614,915	-	-	-	-	-	-	-	-	-	841	-	615,756
Housing and development	-	-	-	-	247,396	396,793	-	-	-	-	-	14,470	-	-	658,659
Intergovernmental	-	-	39,677	-	-	-	-	-	-	-	-	-	-	-	39,677
Capital outlay	-	-	169,968	-	-	-	-	-	37,482	-	2,765	85,275	222,902	-	518,392
Debt service															
Principal	-	-	-	-	-	-	-	-	-	-	-	66,347	-	-	66,347
Interest	-	-	-	-	-	-	-	-	-	-	-	952	-	-	952
TOTAL EXPENDITURES	878,560	-	2,425,072	-	287,184	396,793	18,478	22,719	103,839	6,656	9,880	286,686	223,743	18,900	4,678,510
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	(370,191)	33,146	(1,075,996)	39,400	(16,384)	85,054	650	(4,408)	(39,148)	(3,968)	8,644	(282,516)	(218,854)	372,060	(1,472,511)
OTHER FINANCING SOURCES (USES)															
Sale of county property	-	-	-	-	-	-	-	-	-	-	-	79,430	-	-	79,430
Transfers in	293,533	-	1,482,328	-	22,483	-	-	-	-	-	-	156,475	-	-	1,954,819
Transfers out	-	(29,122)	-	-	-	(75,000)	-	-	-	-	-	(23,644)	(50)	-	(127,816)
TOTAL OTHER FINANCING SOURCES (USES)	293,533	(29,122)	1,482,328	-	22,483	(75,000)	-	-	-	-	-	212,261	(50)	-	1,906,433
NET CHANGE IN FUND BALANCES	(76,658)	4,024	406,332	39,400	6,099	10,054	650	(4,408)	(39,148)	(3,968)	8,644	(70,255)	(218,904)	372,060	433,922
FUND BALANCES, Beginning of year	115,730	59,636	(406,332)	167,383	96,912	4,004	20,691	20,571	78,365	6,516	21,096	711,015	945,015	94,397	1,934,999
FUND BALANCES, End of year	$ 39,072	$ 63,660	$ -	$206,783	$ 103,011	$ 14,058	$ 21,341	$ 16,163	$ 39,217	$ 2,548	$ 29,740	$ 640,760	$ 726,111	$466,457	$ 2,368,921

DAWSON COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2018

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 115,730	$ 115,730	$ 115,730	$ -
RESOURCES (INFLOWS)				
Charges for services	490,000	490,000	508,369	18,369
Transfer in	293,533	301,744	293,533	(8,211)
Total Resources (Inflows)	783,533	791,744	801,902	10,158
AMOUNTS AVAILABLE FOR APPROPRIATION	899,263	907,474	917,632	10,158
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	907,533	907,474	878,560	28,914
TOTAL CHARGES TO APPROPRIATIONS	907,533	907,474	878,560	28,914
CHANGE IN FUND BALANCE	(124,000)	(115,730)	(76,658)	39,072
FUND BALANCE, End of year	$ (8,270)	$ -	$ 39,072	$ 39,072

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2018

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 59,636	$ 59,636	$ 59,636	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	34,000	34,000	32,431	(1,569)
Investment income	222	222	715	493
Total Resources (Inflows)	34,222	34,222	33,146	(1,076)
AMOUNTS AVAILABLE FOR APPROPRIATION	93,858	93,858	92,782	(1,076)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	5,100	5,100	-	5,100
Transfers out	29,122	29,122	29,122	-
TOTAL CHARGES TO APPROPRIATIONS	34,222	34,222	29,122	5,100
CHANGE IN FUND BALANCE	-	-	4,024	4,024
FUND BALANCE, End of year	$ 59,636	$ 59,636	$ 63,660	$ 4,024

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
MULTIPLE GRANTS SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2018

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ (406,332)	$ (406,332)	$ (406,332)	$ -
RESOURCES (INFLOWS)				
Intergovernmental	1,440,346	1,994,199	1,283,471	(710,728)
Charges for services	116,710	115,935	64,255	(51,680)
Miscellaneous	-	-	1,350	1,350
Transfer in	902,897	945,943	1,482,328	536,385
Total Resources (Inflows)	2,459,953	3,056,077	2,831,404	(224,673)
AMOUNTS AVAILABLE FOR APPROPRIATION	2,053,621	2,649,745	2,425,072	(224,673)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General government	-	3,673	3,673	-
Judicial	499,594	754,912	453,356	301,556
Public safety	759,207	774,909	631,269	143,640
Public works	530,372	810,757	721,859	88,898
Public health and welfare	670,780	711,826	614,915	96,911
TOTAL CHARGES TO APPROPRIATIONS	2,459,953	3,056,077	2,425,072	631,005
CHANGE IN FUND BALANCE	-	-	406,332	406,332
FUND BALANCE, End of year	$ (406,332)	$ (406,332)	$ -	$ 406,332

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2018

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 167,383	$ 167,383	$ 167,383	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	54,650	54,650	38,088	(16,562)
Investment income	350	350	1,312	962
Total Resources (Inflows)	55,000	55,000	39,400	(15,600)
AMOUNTS AVAILABLE FOR APPROPRIATION	222,383	222,383	206,783	(15,600)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	55,000	55,000	-	55,000
TOTAL CHARGES TO APPROPRIATIONS	55,000	55,000	-	55,000
CHANGE IN FUND BALANCE	-	-	39,400	39,400
FUND BALANCE, End of year	$ 167,383	$ 167,383	$ 206,783	$ 39,400

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
RESTRICTED PROGRAM SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2018

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 96,912	$ 96,912	$ 96,912	$ -
RESOURCES (INFLOWS)				
Intergovernmental	196,292	196,624	196,193	(431)
Contributions and donations	27,000	77,180	74,607	(2,573)
Transfer in	22,483	22,483	22,483	-
Total Resources (Inflows)	245,775	296,287	293,283	(3,004)
AMOUNTS AVAILABLE FOR APPROPRIATION	342,687	393,199	390,195	(3,004)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	-	51,743	39,788	11,955
Housing and development	253,197	334,864	247,396	87,468
TOTAL CHARGES TO APPROPRIATIONS	253,197	386,607	287,184	99,423
CHANGE IN FUND BALANCE	(7,422)	(90,320)	6,099	96,419
FUND BALANCE, End of year	$ 89,490	$ 6,592	$ 103,011	$ 96,419

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2018

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 4,004	$ 4,004	$ 4,004	$ -
RESOURCES (INFLOWS)				
Taxes	425,000	475,400	481,847	6,447
Total Resources (Inflows)	425,000	475,400	481,847	6,447
AMOUNTS AVAILABLE FOR APPROPRIATION	429,004	479,404	485,851	6,447
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Housing and development	335,000	400,400	396,793	3,607
Transfers out	90,000	75,000	75,000	-
TOTAL CHARGES TO APPROPRIATIONS	425,000	475,400	471,793	3,607
CHANGE IN FUND BALANCE	-	-	10,054	10,054
FUND BALANCE, End of year	$ 4,004	$ 4,004	$ 14,058	$ 10,054

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2018

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 20,691	$ 20,691	$ 20,691	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	15,450	18,731	18,968	237
Investment income	50	50	160	110
Total Resources (Inflows)	15,500	18,781	19,128	347
AMOUNTS AVAILABLE FOR APPROPRIATION	36,191	39,472	39,819	347
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	15,500	20,556	18,478	2,078
TOTAL CHARGES TO APPROPRIATIONS	15,500	20,556	18,478	2,078
CHANGE IN FUND BALANCE	-	(1,775)	650	2,425
FUND BALANCE, End of year	$ 20,691	$ 18,916	$ 21,341	$ 2,425

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
VICTIMS RIGHTS AND ASSISTANCE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2018

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 20,571	$ 20,571	$ 20,571	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	24,200	24,200	17,781	(6,419)
Investment income	100	100	530	430
Total Resources (Inflows)	24,300	24,300	18,311	(5,989)
AMOUNTS AVAILABLE FOR APPROPRIATION	44,871	44,871	38,882	(5,989)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	24,300	24,300	22,719	1,581
TOTAL CHARGES TO APPROPRIATIONS	24,300	24,300	22,719	1,581
CHANGE IN FUND BALANCE	-	-	(4,408)	(4,408)
FUND BALANCE, End of year	$ 20,571	$ 20,571	$ 16,163	$ (4,408)

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2018

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 78,365	$ 78,365	$ 78,365	$ -
RESOURCES (INFLOWS)				
Charges for services	90,000	90,000	63,869	(26,131)
Investment income	200	200	258	58
Miscellaneous	-	-	564	564
Total Resources (Inflows)	90,200	90,200	64,691	(25,509)
AMOUNTS AVAILABLE FOR APPROPRIATION	168,565	168,565	143,056	(25,509)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	110,000	110,000	103,839	6,161
TOTAL CHARGES TO APPROPRIATIONS	110,000	110,000	103,839	6,161
CHANGE IN FUND BALANCE	(19,800)	(19,800)	(39,148)	(19,348)
FUND BALANCE, End of year	$ 58,565	$ 58,565	$ 39,217	$ (19,348)

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2018

	BUDGET AMOUNTS ORIGINAL	FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 6,516	$ 6,516	$ 6,516	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	3,500	3,500	2,613	(887)
Investment income	-	-	75	75
Total Resources (Inflows)	3,500	3,500	2,688	(812)
AMOUNTS AVAILABLE FOR APPROPRIATION	10,016	10,016	9,204	(812)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	3,500	6,656	6,656	-
TOTAL CHARGES TO APPROPRIATIONS	3,500	6,656	6,656	-
CHANGE IN FUND BALANCE	-	(3,156)	(3,968)	(812)
FUND BALANCE, End of year	$ 6,516	$ 3,360	$ 2,548	$ (812)

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
SHERIFF'S SEIZURE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2018

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 21,096	$ 21,096	$ 21,096	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	10,000	10,000	17,962	7,962
Investment income	-	-	157	157
Miscellaneous	-	-	405	405
Total Resources (Inflows)	10,000	10,000	18,524	8,524
AMOUNTS AVAILABLE FOR APPROPRIATION	31,096	31,096	39,620	8,524
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	10,000	10,000	9,880	120
TOTAL CHARGES TO APPROPRIATIONS	10,000	10,000	9,880	120
CHANGE IN FUND BALANCE	-	-	8,644	8,644
FUND BALANCE, End of year	$ 21,096	$ 21,096	$ 29,740	$ 8,644

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
ALL AGENCY FUNDS
December 31, 2018

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	INMATE FUND	TOTAL
ASSETS						
Cash	$ 843,054	$ 460,577	$ 23,429	$ 5,025	$ 75,443	$ 1,407,528
TOTAL ASSETS	$ 843,054	$ 460,577	$ 23,429	$ 5,025	$ 75,443	$ 1,407,528
LIABILITIES						
Amounts held for others	$ 843,054	$ 460,577	$ 23,429	$ 5,025	$ 75,443	$ 1,407,528
TOTAL LIABILITIES	$ 843,054	$ 460,577	$ 23,429	$ 5,025	$ 75,443	$ 1,407,528

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For the Year Ended December 31, 2018

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	INMATE FUND	TOTAL
ASSETS						
Cash						
Balance, January 1, 2018	$ 1,193,195	$ 1,007,494	$ 31,990	$ 2,445	$ 28,467	$ 2,263,591
Additions	41,322,861	2,013,315	566,711	94,610	1,868,034	47,003,291
Deductions	(41,673,002)	(2,560,232)	(575,272)	(92,030)	(1,821,058)	(47,859,354)
Balance, December 31, 2018	843,054	460,577	23,429	5,025	75,443	1,407,528
TOTAL ASSETS	$ 843,054	$ 460,577	$ 23,429	$ 5,025	$ 75,443	$ 1,407,528
LIABILITIES						
Due to County						
Balance, January 1, 2018	$ -	$ -	$ -	$ -	$ -	$ -
Additions	13,387,095	975,921	278,859	57,801	170,251	15,222,864
Deductions	(13,387,095)	(975,921)	(278,859)	(57,801)	(170,251)	(15,222,864)
Balance, December 31, 2018	-	-	-	-	-	-
Amounts held for others						
Balance, January 1, 2018	1,193,195	1,007,494	31,990	2,445	41,412	2,276,536
Additions	27,935,766	1,037,394	287,852	36,809	1,697,783	31,780,427
Deductions	(28,285,907)	(1,584,311)	(296,413)	(34,229)	(1,663,752)	(32,649,435)
Balance, December 31, 2018	843,054	460,577	23,429	5,025	75,443	1,407,528
Total Liabilities						
Balance, January 1, 2018	1,193,195	1,007,494	31,990	2,445	41,412	2,276,536
Additions	41,322,861	2,013,315	566,711	94,610	1,868,034	47,003,291
Deductions	(41,673,002)	(2,560,232)	(575,272)	(92,030)	(1,834,003)	(47,872,299)
Balance, December 31, 2018	843,054	460,577	23,429	5,025	75,443	1,407,528
TOTAL LIABILITIES	$ 843,054	$ 460,577	$ 23,429	$ 5,025	$ 75,443	$ 1,407,528

Supplementary Information

DAWSON COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
Year Ended December 31, 2018

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	EXPENDITURES PRIOR YEARS	EXPENDITURES CURRENT YEAR
SPLOST #4 - Commenced January 1, 2005				
Jail Construction	$ 11,500,000	$ 19,433,679	$ 19,433,679	$ -
Rock Creek Recreation Center	2,500,000	2,372,559	2,372,559	-
Emergency Services Projects	3,000,000	4,244,834	4,244,834	-
Administrative Facility Building & Land	2,000,000	1,915,196	1,915,196	-
Roads and Bridges	5,500,000	7,333,726	7,333,726	-
Total SPLOST #4 Projects	$ 24,500,000	$ 35,299,994	$ 35,299,994	$ -
SPLOST #5 - Commenced July 1, 2009				
LEVEL 1 COUNTY PROJECTS				
Courthouse and Administration Building	$ 50,000,000	$ 30,000,000	$ 36,474,488	$ -
Sheriff's Office	12,500,000	12,500,000	-	-
LEVEL 2 COUNTY PROJECTS				
Roads, Streets, and Bridges	10,000,000	-	-	47,466
Recreational Facilities	5,000,000	-	-	400,000
Sewer Facilities	2,500,000	-	-	-
Library Facilities	3,000,000	-	-	-
Public Safety Facilities	3,900,000	-	-	-
Public Safety Equipment	500,000	-	1,977	-
Subtotal All County Projects	87,400,000	42,500,000	36,476,465	447,466
MUNICIPAL PROJECTS				
CITY OF DAWSONVILLE (1)	4,160,000	302,831	422,719	-
Subtotal All City Projects	4,160,000	302,831	422,719	-
Total SPLOST #5 Projects	$ 91,560,000	$ 42,802,831	$ 36,899,184	$ 447,466
SPLOST #6 - Commenced July 1, 2015				
LEVEL 2 COUNTY PROJECTS				
Roads, Streets, and Bridges	$ 21,200,000	$ 21,200,000	$ 7,713,609	$ 90,646
Public Works Facilities & Equipment	2,500,000	2,500,000	60	533,407
Recycling Facility	100,000	100,000		
Fire Station/Community Center	1,750,000	1,750,000	-	32,794
Recreational Facilities	4,067,000	4,067,000	518,243	695,710
Public Safety Vehicles & Equipment - Sheriff	3,883,000	3,883,000	1,119,394	544,130
Public Safety Vehicles & Equipment - Fire/Emergency Services	2,500,000	2,500,000	1,648,855	55,440
Informational Technology Equipment	350,000	350,000	-	143,494
Subtotal All County Projects	36,350,000	36,350,000	11,000,161	2,095,621
MUNICIPAL PROJECTS				
CITY OF DAWSONVILLE (1)	9,650,000	9,650,000	2,796,466	1,288,162
Subtotal All City Projects	9,650,000	9,650,000	2,796,466	1,288,162
Total SPLOST #6 Projects	$ 46,000,000	$ 46,000,000	$ 13,796,627	$ 3,383,783

(1) The County remits the tax collected to the City who is responsible for reporting on the expenditures in accordance with OCGA 48-8-121.

DAWSON COUNTY, GEORGIA
Reconciliation of Expenditures for SPLOST
Year Ended December 31, 2018

Statement of Revenues, Expenditures and Changes in Fund Balance (page 5)		
	Expenditures	$ 3,814,590
	Transfers out	34,171
Subtotal		3,848,761
Less items not included as expenditures on SPLOST schedule below:		
Reimbursement from Solid Waste Fund to SPLOST VI for public works facility		(8,520)
Reimbursement for damaged property used for expenditures first before SPLOST funds		(8,993)
Subtotal of adjustments		(17,513)
Expenditures reported on Splost schedule		**$ 3,831,249**
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax (page 68)		
	SPLOST #4 - 2005	$ -
	SPLOST #5 - 2009	$ 447,466
	SPLOST #6 - 2015	$ 3,383,783
Total		$ 3,831,249

3

Statistical Section

STATISTICAL SECTION

This part of the county's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents **Table**

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

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Changes in Fund Balances of Governmental Funds	4
Statement of Revenues, Expenditures and Changes in Fund Balances	4A
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Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

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Property Tax Rates (Direct and Overlapping Governments)	7
Principal Property Taxpayers	8
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Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

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Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Note: Tables may not add due to rounding

DAWSON COUNTY, GEORGIA
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2009	2010	2011	2012	2013	2014	2015 [1]	2016	2017	2018
GOVERNMENTAL ACTIVITIES										
Net Investment in capital assets	$ 51,217	$ 60,278	$ 65,077	$ 63,685	$ 65,951	$ 69,194	$ 70,368	$ 70,253	$ 72,448	$ 67,092
Restricted	9,596	9,248	6,497	5,245	4,916	4,522	4,150	5,965	7,135	11,570
Unrestricted:	6,374	116	(1,140)	2,336	2,310	2,055	3,390	4,197	4,560	9,422
Total governmental activities net position	$ 67,187	$ 69,642	$ 70,432	$ 71,264	$ 73,176	$ 75,771	$ 77,907	$ 80,414	$ 84,142	$ 88,084
BUSINESS-TYPE ACTIVITIES										
Net Investment in capital assets	$ 2,271	$ 2,220	$ 2,147	$ 2,064	$ 1,914	$ 1,839	$ 1,771	$ 1,617	$ 1,558	$ 1,591
Unrestricted	(589)	(408)	(275)	(254)	(89)	71	351	716	1,151	1,372
Total business-type activities net position	$ 1,682	$ 1,812	$ 1,872	$ 1,810	$ 1,825	$ 1,909	$ 2,123	$ 2,333	$ 2,710	$ 2,963
PRIMARY GOVERNMENT										
Net investment in capital assets	$ 53,488	$ 62,498	$ 67,224	$ 65,749	$ 67,865	$ 71,033	$ 72,139	$ 71,870	$ 74,006	$ 68,682
Restricted	9,596	9,248	6,497	5,245	4,916	4,522	4,150	5,965	7,135	11,570
Unrestricted	5,785	(292)	(1,415)	2,082	2,221	2,126	3,741	4,913	5,711	10,795
Total primary government net position	$ 68,869	$ 71,454	$ 72,304	$ 73,074	$ 75,001	$ 77,680	$ 80,030	$ 82,747	$ 86,852	$ 91,047

Note:
(1) In 2015, the County implemented GASB 68.

DAWSON COUNTY, GEORGIA
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
EXPENSES										
Governmental activities:										
General government	$ 4,683	$ 4,508	$ 4,271	$ 6,224	$ 4,424	$ 4,640	$ 4,608	$ 5,009	$ 5,050	$ 5,899
Judicial	11,798	2,559	2,512	2,583	2,769	2,760	2,736	3,176	3,258	3,513
Public safety	2,698	12,034	12,337	11,676	11,706	12,027	12,326	13,003	14,078	15,081
Public works	3,689	4,297	4,476	4,542	3,951	3,861	5,175	5,145	5,503	5,784
Health and welfare	1,090	1,110	935	852	832	765	829	892	931	977
Recreation and culture	1,578	1,728	1,650	1,555	1,495	1,521	1,559	1,607	1,815	1,833
Housing and development	1,133	907	1,026	907	834	946	1,084	1,183	1,167	1,379
Interest on long-term debt	2,235	2,030	2,161	1,678	1,089	730	327	116	86	92
Total governmental activities expenses	28,904	29,173	29,369	30,018	27,100	27,249	28,643	30,131	31,889	34,558
Business-type activities:										
Solid Waste	441	450	447	546	475	444	464	601	560	590
Child Development Center	-	-	-	-	-	-	-	-	-	-
DCAR GIS	29	43	144	143	153	14	30	15	76	68
Total business-type activities expenses	470	493	591	689	627	459	494	616	636	658
Total primary government expenses	29,374	29,666	29,960	30,706	27,727	27,707	29,137	30,747	32,525	35,216
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General government	1,144	843	599	1,644	616	767	746	741	775	1,117
Judicial	1,173	1,242	1,027	1,029	912	923	980	987	934	794
Public safety	963	1,198	1,258	1,308	1,297	1,434	1,288	1,490	1,295	1,382
Public works	-	-	-	1	-	-	-	2	2	52
Health and welfare	12	8	7	10	10	13	12	12	12	9
Recreation and culture	179	218	218	185	176	208	196	209	206	428
Housing and development	185	120	103	105	154	196	201	328	357	352
Total charges for services	3,656	3,629	3,212	4,282	3,166	3,540	3,422	3,769	3,581	4,135
Operating grants and contributions	1,424	1,273	1,176	1,229	1,035	1,079	1,494	1,824	1,270	1,678
Capital grants and contributions	61	2,225	516	290	538	817	310	459	1,749	271
Total governmental activities program revenues	5,141	7,127	4,904	5,801	4,739	5,436	5,225	6,052	6,600	6,084

continued

DAWSON COUNTY, GEORGIA
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Business-type activities:										
Charges for services:										
Solid Waste	461	579	617	621	629	678	695	811	932	827
Child Development Center	13	-	-	-	-	-	-	-	-	-
DCAR GIS	10	6	2	3	2	3	2	3	7	14
Total charges for services	484	585	619	623	631	681	697	815	940	841
Operating grants and contributions	24	1	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	508	586	619	623	631	681	697	815	940	841
Total primary government program revenues	$ 5,649	$ 7,713	$ 5,523	$ 6,425	$ 5,370	$ 6,117	$ 5,922	$ 6,866	$ 7,540	$ 6,925
Net (expense)/revenue										
Governmental activities	$ (23,763)	$ (22,046)	$ (24,465)	$ (24,216)	$ (22,361)	$ (21,813)	$ (23,418)	$ (24,093)	$ (25,288)	$ (28,474)
Business-type activities	38	93	28	(65)	4	223	202	199	303	182
Total primary government net expense	(23,725)	(21,953)	(24,437)	(24,281)	(22,357)	(21,591)	(23,216)	(23,894)	(24,985)	(28,291)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITIONS										
Governmental activities:										
Taxes										
Property Taxes	11,968	12,050	11,881	10,426	9,663	9,209	10,129	10,492	11,172	13,303
Sales Taxes	10,357	9,885	11,343	12,181	12,013	12,398	12,617	13,282	14,878	16,142
Insurance premium tax	754	733	828	884	919	975	1,044	1,111	1,190	1,281
Real estate and recording taxes	291	223	204	249	268	211	88	78	103	579
Other taxes	667	904	905	935	973	1,029	1,350	1,427	1,561	1,057
Total taxes	24,037	23,795	25,161	24,675	23,836	23,822	25,228	26,390	28,904	32,362
Sale of Wetland Credits	-	-	-	-	-	-	-	-	-	-
Homeowner Tax Relief Grant	337	-	-	-	-	-	-	-	-	-
Investment earnings	1,057	576	559	505	399	403	216	51	45	109
Gain on sale of capital assets	-	29	24	17	1	1	1	38	98	13
Other	-	138	166	94	48	43	57	118	43	7
Transfers	256	(36)	(31)	(2)	(10)	139	(11)	(11)	(73)	(77)
Total governmental activities	25,687	24,502	25,879	25,289	24,274	24,408	25,491	26,586	29,017	32,415

continued

DAWSON COUNTY, GEORGIA
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Business-type activities:										
Investment earnings	-	-	-	-	-	-	-	-	-	-
Gain on sale of capital assets	45	-	-	-	-	-	-	-	-	(5)
Other	-	1	1	1	1	-	-	-	1	-
Transfers	(256)	36	31	2	10	(139)	11	11	73	77
Total business-type activities	(211)	37	32	3	11	(138)	11	12	74	71
Total primary government	25,476	24,539	25,911	25,291	24,285	24,269	25,502	26,598	29,091	32,486
CHANGE IN NET POSITIONS										
Governmental activities	1,924	2,456	1,414	1,073	1,913	2,594	2,073	2,493	3,729	3,942
Business-type activities	(173)	130	60	(63)	15	84	213	210	377	253
Total primary government	$ 1,751	$ 2,585	$ 1,474	$ 1,010	$ 1,928	$ 2,679	$ 2,287	$ 2,703	$ 4,106	$ 4,195

DAWSON COUNTY, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General fund										
Reserved	$ 234	$ 469	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved	3,104	3,733	-	-	-	-	-	-	-	-
Nonspendable	-	-	300	568	450	467	559	558	711	639
Restricted	-	-	71	22	15	24	31	38	84	111
Assigned	-	-	186	652	764	212	426	1,766	1,467	656
Unassigned	-	-	4,495	4,396	4,084	4,546	5,208	5,103	5,971	7,832
Total general fund	$ 3,338	$ 4,202	$ 5,052	$ 5,638	$ 5,314	$ 5,248	$ 6,225	$ 7,466	$ 8,233	$ 9,238
All other governmental funds										
Reserved	$ 49,868	$ 29,679	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved, reported in:										
Designated	172	72								
Special Revenue Funds	243	367								
Capital Projects Funds	-	5,094								
Debt Service Funds	-	3,130								
Restricted			20,851	12,587	10,143	7,427	4,984	5,926	7,051	11,459
Assigned			575	874	1,078	648	680	717	678	680
Unassigned							(762)	(775)	(820)	-
Total all other governmental funds	$ 50,283	$ 38,342	$ 21,426	$ 13,461	$ 11,221	$ 8,075	$ 4,902	$ 5,868	$ 6,909	$ 12,139

Note: In 2011, the County implemented GASB 54.
Note: In 2015, the County implemented GASB 68.

DAWSON COUNTY, GEORGIA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2009	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
REVENUES										
Taxes (see table 5)	$ 23,965	$ 23,805	$ 25,007	$ 24,521	$ 23,694	$ 23,649	$ 25,057	$ 26,207	$ 28,720	$ 32,260
Licenses and permits	1,607	412	392	392	449	484	503	644	675	669
Fines and forfeitures	456	803	737	778	604	647	654	668	591	502
Charges for services	816	2,460	2,245	3,267	2,279	2,578	2,437	2,649	2,501	1,779
Intergovernmental	1,057	1,410	1,501	1,319	1,457	1,775	1,677	2,018	1,788	2,832
Contributions and donations										136
Investment income	2,302	579	189	136	30	33	31	65	60	149
Miscellaneous	325	416	349	294	165	163	190	258	1,259	132
Total revenues	30,528	29,885	30,420	30,707	28,677	29,330	30,549	32,509	35,595	38,461
EXPENDITURES										
General government	3,915	4,109	3,832	4,512	3,397	3,521	3,598	3,870	3,974	4,774
Judicial	10,629	2,620	2,545	2,587	2,752	2,758	2,778	3,197	3,156	3,400
Public safety	2,691	10,972	11,146	10,357	10,376	10,889	10,880	11,470	12,305	13,200
Public works	1,739	1,178	1,673	1,697	1,858	2,207	2,815	11,489	1,879	2,023
Health and welfare	1,029	1,060	880	809	760	731	761	818	872	923
Recreation and culture	1,314	1,464	1,376	1,285	1,238	1,325	1,342	11,359	1,494	1,537
Housing and development	1,122	899	1,012	896	849	927	1,096	1,183	1,147	1,367
Capital Outlay	4,265	9,096	14,904	2,629	1,562	1,689	526	4,787	7,669	1,328
Intergovernmental	333		20				692	1,190	1,187	3,571
Principal on long-term debt	4,212	7,016	8,349	14,431	7,235	7,747	8,220	570	80	81
Interest on long-term debt	2,554	2,399	2,238	1,859	1,222	900	512	64	54	86
Issuance costs on long-term debt		95	95							-
Total expenditures	33,803	40,908	48,070	41,064	31,250	32,694	33,221	49,997	33,818	32,290
Excess of revenues over (under) expenditures	(3,275)	(11,023)	(17,650)	(10,357)	(2,573)	(3,364)	(2,672)	(17,488)	1,777	6,171
OTHER FINANCING SOURCES (USES)										
Sale of capital assets	3	29	58	49	19	14	229	29	104	79
Debt premiums and discounts										-
Proceeds from borrowing			1,558	2,930			196			449
Transfers in	9,345	7,324	11,488	9,527	9,531	9,444	5,808	1,784	2,683	2,275
Transfers out	(9,379)	(7,408)	(11,520)	(9,529)	(9,542)	(9,305)	(5,819)	(1,796)	(2,755)	(2,351)
Total other financing sources (uses)	(31)	(55)	1,584	2,977	8	153	414	18	31	452
Net change in fund balances	$ (3,306)	$ (11,078)	$ (16,066)	$ (7,380)	$ (2,565)	$ (3,211)	$ (2,258)	$ (17,470)	$ 1,808	$ 6,623
Debt service as a percentage of noncapital expenditures	22.91%	29.60%	31.92%	42.38%	28.49%	27.89%	26.71%	1.40%	0.51%	0.58%

DAWSON COUNTY, GEORGIA
GENERAL FUND HISTORY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Last Five Fiscal Years
(amounts expressed in thousands)

	2014	2015	2016	2017	2018
REVENUES					
Taxes	$ 16,687	$ 17,949	$ 18,701	$ 20,326	$ 23,191
Licenses and permits	484	503	644	675	669
Fines and forfeitures	495	532	517	450	300
Charges for services	1,915	1,757	1,912	1,820	375
Intergovernmental	168	191	187	182	1,805
Investment income	24	22	46	40	62
Contributions and Donations	36	39	61	43	96
Miscellaneous	39	61	115	43	121
TOTAL REVENUES	19,848	21,054	22,183	23,580	26,618
EXPENDITURES					
Current					
General government	3,515	3,595	3,865	3,946	4,604
Judicial	2,423	2,416	2,756	2,769	2,899
Public safety	9,609	9,717	10,326	11,108	11,472
Public works	1,540	1,354	1,420	1,345	1,417
Health and welfare	262	272	280	291	307
Recreation and culture	1,266	1,295	1,359	1,494	1,537
Housing and development	429	565	619	527	708
Capital Outlay					754
Debt Service					
Principal					15
Interest	220	220	100	100	85
TOTAL EXPENDITURES	19,264	19,434	20,726	21,580	23,797
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	584	1,620	1,457	1,999	2,821
OTHER FINANCING SOURCES (USES)					
Proceeds from borrowings					449
Proceeds from sale of capital assets	14	11	29	5	-
Transfers in					194
Transfers out	(664)	(655)	(245)	(1,237)	(2,072)
TOTAL OTHER FINANCING SOURCES (USES)	(650)	(644)	(216)	(1,232)	(1,429)
EXCESS OF REVENUES AND OTHER FINANCING OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(66)	976	1,241	767	1,392
FUND BALANCES, JANUARY 1	5,314	5,248	6,225	7,466	8,233
FUND BALANCES, DECEMBER 31	$ 5,248	$ 6,225	$ 7,466	$ 8,233	$ 9,624

The accompanying notes are an integral part of this statement.

Source: Audited Financial Statements of Dawson County

DAWSON COUNTY, GEORGIA
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Taxes	Sales Taxes	Insurance Premium Tax	Real Estate & Recording Taxes	Other Taxes	Total
2009	$ 11,896	$ 10,357	$ 754	$ 291	$ 667	$ 23,965
2010	$ 12,228	$ 9,885	$ 733	$ 223	$ 736	$ 23,805
2011	$ 11,888	$ 11,343	$ 828	$ 204	$ 744	$ 25,007
2012	$ 10,428	$ 12,181	$ 884	$ 249	$ 780	$ 24,522
2013	$ 9,687	$ 12,013	$ 919	$ 51	$ 1,023	$ 23,693
2014	$ 9,207	$ 12,398	$ 975	$ 58	$ 1,021	$ 23,659
2015	$ 10,131	$ 12,617	$ 1,044	$ 88	$ 1,177	$ 25,057
2016	$ 10,502	$ 13,282	$ 1,111	$ 78	$ 1,235	$ 26,208
2017	$ 11,176	$ 14,877	$ 1,190	$ 103	$ 1,374	$ 28,720
2018	$ 13,201	$ 16,142	$ 1,281	$ 579	$ 1,057	$ 32,260

DAWSON COUNTY, GEORGIA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Tax Year	Residential Property	Commercial Property	Motor Vehicles	Other (1)	Less Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate (2)	Estimated Actual Value (3)	Assessed Value as a Percentage of Actual Value
2009	2008	$ 982,672	$ 181,483	$ 76,347	$ 471,527	$ 231,295	$ 1,480,734	8.138	$ 3,701,835	40.00%
2010	2009	$ 964,017	$ 181,148	$ 65,463	$ 469,416	$ 245,814	$ 1,434,230	8.138	$ 3,585,575	40.00%
2011	2010	$ 860,792	$ 171,530	$ 69,531	$ 367,834	$ 188,730	$ 1,280,957	8.138	$ 3,202,393	40.00%
2012	2011	$ 750,638	$ 144,338	$ 71,234	$ 299,696	$ 67,201	$ 1,198,705	8.138	$ 2,996,763	40.00%
2013	2012	$ 689,192	$ 142,354	$ 72,806	$ 294,368	$ 177,716	$ 1,021,004	8.138	$ 2,552,510	40.00%
2014	2013	$ 724,547	$ 134,742	$ 61,251	$ 292,782	$ 174,797	$ 1,038,525	8.138	$ 2,596,313	40.00%
2015	2014	$ 792,453	$ 24,158	$ 46,193	$ 236,132	$ 210,077	$ 888,859	8.138	$ 2,222,148	40.00%
2016	2015	$ 829,097	$ 162,495	$ 35,695	$ 118,671	$ 192,613	$ 953,345	8.138	$ 2,383,363	40.00%
2017	2016	$ 955,193	$ 193,964	$ 28,375	$ 133,866	$ 214,161	$ 1,097,237	8.138	$ 2,743,093	40.00%
2018	2017	$ 1,023,711	$ 193,245	$ 22,737	$ 131,868	$ 221,234	$ 1,150,327	8.138	$ 2,875,818	40.00%

Source: Georgia Department of Revenue

(1) Includes Mobile homes, aircraft, boats, miscellaneous personal property, timber and heavy equipment.

(2) This is the rate applicable to the unincorporated portion of the county.

(3) Property that is exempt from taxation has not been included. That is typically property owned by governments and not-for-profit organizations like churches.

DAWSON COUNTY, GEORGIA
DIRECT AND OVERLAPPING PROPERTY TAX RATES - MILLS
LAST TEN FISCAL YEARS
(Mills - rate per $1,000 of taxable assessed value)

Tax Year	***2009***	***2010***	***2011***	***2012***	***2013***	***2014***	***2015***	***2016***	***2017***	***2018***
Fiscal Year	***2010***	***2011***	***2012***	***2013***	***2014***	***2015***	***2016***	***2017***	***2018***	***2019***
County - Incorporated	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138
School Operations	13.646	13.646	15.546	15.546	17.246	17.246	16.496	15.778	15.778	15.778
School Debt Service	0.400	0.400	0.400	0.400	-	-	-	-	-	-
State of Georgia	0.250	0.250	0.250	0.200	0.150	0.100	0.050	-	-	-
Total Incorporated	22.034	22.034	23.934	23.884	25.534	26.067	26.796	26.458	23.916	23.916
Total Unincorporated	13.896	13.896	15.796	15.746	17.396	26.067	26.796	26.458	15.778	15.778
Municipalities										
Dawsonville	-	-	-	-	-	-	-	-	-	-

Source: Georgia Department of Revenue

Overlapping rates are those of local and county governments that apply to property owners within the County. Not all overlapping rates apply to all County property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district. The districts that are within the city limits of municipalities that do not levy a city tax are considered with the unincorporated areas in computing the maximum rates.

(1) For purposes of this schedule, the County unincorporated rate is considered the total direct rate.

Maximum rates:										
Total Incorporated	22.034	22.034	23.934	23.884	25.534	32.196	33.023	32.585	23.916	23.916
Total Unincorporated	13.896	13.896	15.796	15.746	17.396	26.067	26.796	26.458	15.778	15.778

DAWSON COUNTY, GEORGIA
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

	Tax Year 2018			Tax Year 2009		
Taxpayer	**Taxable Assessed Value[1]**	**Rank[2]**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value[1]**	**Rank[2]**	**Percentage of Total Taxable Assessed Value**
CHELSEA GCA REALTY	$ 17,930	1	1.31%	$ 17,051	1	1.00%
HENDON-BRE DAWSON MARKETF	14,224	2	1.04%	-		0.00%
3MIND DAWSON FOREST LLC & S(	11,310	3	0.82%	-		0.00%
GEORGIA TRANSMISSION CORP	9,110	4	0.66%	5,542	8	0.32%
GEORGIA POWER COMPANY	8,638	5	0.63%	6,101	5	0.36%
DAWSON FOREST DEVELOPERS L	7,227	6	0.53%	-		0.00%
CITY OF ATLANTA	6,908	7	0.50%	12,765	2	0.75%
WALMART REAL ESTATE BUSINE	4,729	8	0.34%	5,537	9	0.32%
MONARCH AT DAWSON VILLAGE	4,425	9	0.32%	-		0.00%
SAWNEE EMC	4,352	10	0.32%	-		0.00%
FORESTER GA REAL ESTATE	-		0.00%	10,405	3	0.61%
DAWSON FEE LLC	-		0.00%	7,217	4	0.42%
CHESTATEE DEVELOPMENT	-		0.00%	5,740	6	0.34%
NORDSON CORPORATION	-		0.00%	5,642	7	0.33%
DAWSON CHERIKEE CAPITAL LLC	-		0.00%	5,269	10	0.31%
Totals	$ 88,852		6478.15%	$ 81,269		9.36%

Source: Dawson County Tax Commissioner

1. Amounts expressed in thousands.
2. Rank is based on the amount of County maintenance & operations taxes billed since exemptions that reduce the assessed value can vary by entity.

DAWSON COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Tax Years
(amounts expressed in thousands)

Fiscal Year	Tax Year	Tax Due Date	Taxes Levied for the Tax Year (Original Levy)	Adjustments	Interest, Costs, & Penalties	Total Adjusted Levy	Collected within Fiscal year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected Balance
							Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy	
2010	2009	12/1/2009	$ 11,853	$ (15)	$ 37	$ 11,875	$ 10,419	87.90%	$ 1,480	$ 11,899	100.20%	$ (24)
2011	2010	12/1/2010	$ 10,989	$ (9)	$ 191	$ 11,172	$ 9,629	87.62%	$ 1,542	$ 11,171	99.99%	$ 1
2012	2011	12/1/2011	$ 9,711	$ (139)	$ 282	$ 9,854	$ 8,538	87.92%	$ 1,300	$ 9,838	99.84%	$ 16
2013	2012	12/1/2012	$ 8,300	$ (109)	$ 174	$ 8,376	$ 7,460	89.88%	$ 907	$ 8,367	99.89%	$ 9
2014	2013	12/1/2013	$ 8,326	$ (22)	$ 157	$ 8,461	$ 7,512	90.22%	$ 939	$ 8,451	99.88%	$ 10
2015	2014	12/1/2014	$ 8,541	$ (45)	$ 120	$ 8,634	$ 7,796	91.28%	$ 855	$ 8,651	100.20%	$ (17)
2016	2015	12/1/2015	$ 8,742	$ (57)	$ 9	$ 8,787	$ 8,015	91.68%	$ 783	$ 8,798	99.03%	$ (11)
2017	2016	12/1/2016	$ 9,767	$ (40)	$ 42	$ 10,639	$ 10,176	104.19%	$ 437	$ 10,613	98.58%	$ 26
2018	2017	12/1/2017	$ 10,389	$ (67)	$ 108	$ 10,113	$ 10,112	97.33%	$ 1,245	$ 11,357	112.30%	$ (1,244)
2019	2018	12/1/2018	$ 11,693	$ (186)	$ 89	$ 11,596	$ 11,492	98.28%	$ 593	$ 12,085	104.22%	$ (489)

Source: Dawson County Tax Commissioner's Office.

Taxes levied during the calendar year 20018 are recorded as revenues in the financial statements in 2019 since they are levied to finance that year's expenditures.
Taxes levied include real and personal property, motor vehicle, mobile home, timber, and heavy equipment taxes.
Adjustments reflect changes, i.e., Not on Digest entries (NODS), Appeal settlement adjustments, error corrections, if any.

DAWSON COUNTY, GEORGIA
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
(amounts expressed in thousands)

	Governmental Activities						
Fiscal Year	Capital Leases	Notes Payable	Obligation Bonds Payable	Contracts Payable (2)	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2009	$ 926		41,175	$ 9,795	$ 51,896	6.72%	$ 2,301
2010	$ 789		34,825	$ 9,265	$ 44,879	8.12%	$ 2,010
2011	$ 2,068		28,825	$ 7,195	$ 38,088	6.85%	$ 1,696
2012	$ 1,132		22,525	$ 2,930	$ 26,587	3.66%	$ 1,186
2013	$ 922		15,515	$ 2,915	$ 19,352	2.47%	$ 853
2014	$ 835		7,865	$ 2,905	$ 11,605	1.29%	$ 506
2015	$ 686			$ 2,895	$ 3,581	0.42%	$ 154
2016	$ 132			$ 2,880	$ 3,012	0.31%	$ 128
2017	$ 66			$ 2,865	$ 2,931	0.30%	$ 120
2018	$ 449	-	$ -	$ 2,850	$ 3,299	0.30%	$ 132

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics on Table 15 for personal income and population data.

(2) Debt includes premiums, discounts, and amounts deferred on refunding.

DAWSON COUNTY, GEORGIA
DIRECT AND OVERLAPPING GOVERNMENT ACTIVITIES DEBT
GENERAL OBLIGATION DEBT
December 31, 2018
(amounts expressed in thousands)

Jurisdiction	*Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Intergovernmental Contracts Obligation			
Etowah Water & Sewer Authority Contracts Payable	$ 2,850	100.00%	$ 2,850
Total Intergovernmental Contracts Obligation	2,850		2,850
Capital Leases			
Capital Leases	449	100.00%	449
Total Capital Leases	449		449
Total Direct obligations	3,299		3,299
Overlapping General Obligation Debt:			
Dawson County School System	9,335	100.00%	9,335
City of Dawsonville	1,234	100.00%	1,234
Total Overlapping General Obligation Debt	10,569		10,569
Total	$ 13,868		$ 13,868

Sources: Assessed value data used to estimate applicable percentages provided by the State Department of Revenue. Debt outstanding provided by the County & each local government. See Table 10.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the county. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the overlapping government's boundaries and dividing it by the overlapping government's total taxable assessed value.

Debt and Assessed Value per Capita[1]

	Per Capita	Debt Amount
Direct General Obligation (G.O.) debt per capita	$ -	-
Direct and Contractual G.O. debt per capita	$ 114	$ 2,850,000
Direct debt, Contractual Debt, Notes, and Leases per capita	$ 132	$ 3,299,442
Direct and Contractual Debt, Notes, Leases, and Overlapping Debt per capita	$ 553	$ 13,868,239
Fair Market Value of Taxable Property per capita	$ 137	
Grossed Assessed value of property before exemptions	$ 1,371,561	
Net Tax digest for Maintenance and operations	$ 1,150,327	
Estimated Fair Market Value of Taxable Property	$ 3,428,903	
Population, estimated 2018	25,083	

1 Based on estimated population for the County as shown above.

2 Contractual debt represents long term Intergovernmental Contract obligations of Dawson County.

DAWSON COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years
(amounts expressed in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Assessed value of property	$ 1,712,029	$ 1,680,044	$ 1,469,687	$ 1,265,906	$ 1,198,720	$ 1,213,322	$ 1,098,936	$ 1,145,958	$ 1,311,398	$ 1,371,561
Debt limit (10% of total assessed value)	171,203	168,004	146,969	126,591	119,872	121,332	109,894	114,596	131,140	137,156
Amount of Debt applicable to limit:										
General Obligation debt and contracts payable	45,910	39,400	31,715	25,455	18,430	10,770	2,895	2,880	2,865	2,850
Less: Resources restricted to paying principal	(3,830)	(2,039)	-	-	-	-	-	-	-	-
Total net debt applicable to limit	42,080	37,361	31,715	25,455	18,430	10,770	2,895	2,880	2,865	2,850
Legal debt margin	$ 129,123	$ 130,643	$ 115,254	$ 101,136	$ 101,442	$ 110,563	$ 106,999	$ 111,716	$ 128,275	$ 134,306
Total net debt applicable to the limit as a percentage of debt limit	24.58%	22.24%	21.58%	20.11%	15.37%	8.88%	2.63%	2.51%	2.18%	2.08%

DAWSON COUNTY, GEORGIA
PLEDGED REVENUE COVERAGE
Last Ten Fiscal Years
(amounts expressed in thousands)

	Sales Tax Increment Bonds [1]			
Fiscal Year	Sales Tax Increment	Debt Service Principal	Debt Service Interest	Coverage
2009	$ 5,567	$ 2,700	$ 2,022	1.18
2010	5,314	3,500	1,861	0.99
2011	6,098	6,000	1,721	0.79
2012	6,549	6,300	1,421	0.85
2013	6,390	7,010	1,106	0.79
2014	6,595	7,650	776	0.78
2015	3,043	7,865	393	0.37
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-

[1] Sales tax increment bonds are backed by the sales tax revenue produced by the sales tax rate in effect when the bonds were issued.

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

DAWSON COUNTY, GEORGIA
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (2)	Unemployment Rate (3)
2009	22,555	$ 772,058	$ 34,230	9.7%
2010	22,330	$ 552,668	$ 24,750	10.1%
2011	22,459	$ 555,860	$ 24,750	10.0%
2012	22,422	$ 726,361	$ 32,395	7.7%
2013	22,686	$ 784,346	$ 34,574	7.7%
2014	22,957	$ 897,550	$ 39,097	6.1%
2015	23,312	$ 857,905	$ 36,801	5.4%
2016	23,604	$ 987,473	$ 41,835	4.3%
2017	24,379	$ 970,918	$ 39,826	3.6%
2018	25,083	$ 1,088,101	$ 43,380	3.3%

Data sources:
(1) US Bureau of the Census
(2) Department of Labor (amounts expressed in thousands)

DAWSON COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

	2018			2009[1]		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
NORTH GEORGIA PREMIUM OUTLETS	1100	1	9.21%	1,100.00	1	11.16%
DAWSON COUNTY BOARD OF EDUCATION	452	2	3.79%	415.00	2	4.21%
DAWSON COUNTY BOARD OF COMMISSIONERS	356	3	2.98%	282.00	4	2.86%
GOLD CREEK FOODS	317	4	2.66%	150.00	5	1.52%
BTD MANUFACTURING	250	5	2.09%	-		0.00%
KROGER	232	6	1.94%	150.00	6	1.52%
WALMART	221	7	1.85%	350.00	3	3.55%
FORT DEARBORN	114	8	0.95%	-		0.00%
PUBLIX	98	9	0.82%	-		0.00%
HOME DEPOT	94	10	0.79%	90.00	10	0.91%
WORLD WIDE MANUFACTURING COMPANY			0.00%	107.00	7	1.09%
AMICALOLA FALLS STATE PARK LODGE			0.00%	99.00	8	1.00%
INGLES			0.00%	90.00	9	0.91%
All other employers	8,705		72.91%	7,022.00		71.25%
Total	11,939		100.00%	9,855.00		100.00%

Sources: Dawson County Development Authority, Dawson County Board of Education, Dawson County Human Resources

DAWSON COUNTY, GEORGIA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General government	51	41	34	34	30	29	32	35	37	37
Public safety										
Sheriff										
Officers	82	88	87	82	84	82	85	95	98	87
Civilians	27	28	22	24	24	21	20	17	18	19
Fire										
Firefighters and officers	43	42	42	51	51	53	52	63	73	85
Civilians	3	2	1	1	1	1	1	1	1	1
Court system	32	30	31	31	31	34	59	59	62	64
Public works	23	23	23	22	22	22	22	28	26	26
Health and welfare	9	9	9	9	10	11	11	11	11	11
Recreation and culture	12	12	13	12	16	17	12	12	12	16
Housing and development	-	-	9	10	10	11	12	12	14	11
Solid Waste	-	-	1	3	3	3	3	3	3	3
Water & Sewer	-	-	-	-	-	-	-	-	-	-
Total	282	275	272	278	282	284	309	336	355	357

Source: Dawson County Human Resources & Finance Department

Notes: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

DAWSON COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Sheriff										
Accident reports	1,986	1,477	1,469	1,114	1,209	1,251	1,405	1,727	914	804
Traffic Stops	13,649	10,467	9,645	9,838	7,651	6,277	5,413	4,170	4,473	5,152
Arrests	2,201	2,036	680	617	744	654	1,647	1,665	1,494	1,612
Fire										
Calls	2,048	1,989	2,178	2,898	2,797	3,200	3,289	3,241	153	644
Inspections	1,339	829	1,201	716	604	679	455	657	208	370
Emergency Services										
Calls	2,282	2,243	2,340	2,889	2,242	2,467	3,285	2,581	2,815	2,806
Highways and streets										
Paved resurfacing (miles)	7.0	6.5	6.3	8.1	5.1	3.2	4.0	11.2	24.6	5.1
Sanitation										
Refuse collected (tons/month)	201	345	571	700	377	301	304	512	580	616
Parks and recreation										
Athletic participants - spring	1,205	1,117	1,442	1,251	1,208	1,236	1,394	1,348	1,694	1,163
Athletic participants - all	2,813	2,787	2,940	2,537	2,391	2,629	3,079	13,975	13,851	14,763
Facility usage	2,486	2,391	2,855	2,858	20,538	20,226	13,275	12,196	19,995	20,936
Protective inspection										
Building permits	247	250	267	263	342	347	397	521	507	1,138

Sources: Various County departments

DAWSON COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General government										
Undeveloped land (acres)	79.038	79.038	79.038	79.038	79.038	79.038	79.038	79.038	79.038	79.038
Buildings	4	4	4	4	4	4	4	4	4	4
Vehicles	6	6	4	4	4	4	4	4	1	1
Public Safety										
Buildings										
Sheriff Department	2	3	3	3	3	3	3	3	3	3
Emergency Services	6	6	7	7	7	7	7	7	7	7
Vehicles										
Fire/Pumper Trucks	14	14	15	15	14	14	18	16	16	14
Other Fire vehicles	16	16	18	17	18	18	11	10	14	13
Ambulance/Rescue	12	12	7	7	7	8	11	7	5	5
Sheriff's vehicles	75	80	84	81	82	84	81	71	89	99
Marshal's vehicles	3	3	2	2	3	3	2	1	3	1
Equipment	1	1	1	1	1	1	1	1	1	1
Court System										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	1	1	4	4	4	4	4	4	5	4
Public works										
Buildings										
Road Department	1	1	1	1	1	1	1	1	1	1
Facilities Management	1	1	1	1	1	1	1	1	1	1
Transfer Station	3	3	3	3	3	3	3	3	3	3
Fleet Maintenance	1	1	1	1	1	1	1	1	1	1
Vehicles										
Road Department	15	15	14	13	13	13	15	24	20	11
Facilities Management	2	2	8	8	8	8	6	8	10	11
Heavy Equipment										
Road Department	18	18	19	19	19	21	22	23	17	17
Transfer Station	2	2	3	3	4	7	3	3	18	20
Fleet Maintenance	1	1	1	1	2	2	1	1	1	1
Roads										
Paved Streets (miles)	201.0	208.0	208.0	216.0	221.0	223.0	223.0	205.5	205.5	206.0
Unpaved Streets (miles)	89.0	70.0	71.0	63.0	58.0	58.0	58.0	77.0	77.3	77.0
Health and welfare										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	2	2	4	4	4	4	2	1	2	3
Housing and development										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	7	7	9	9	9	9	3	3	3	5
Parks and recreation										
Buildings and site improvements	14	15	13	14	14	14	14	14	14	14
Vehicles	5	5	3	3	3	3	2	3	3	3
Equipment	1	1	1	2	3	4	16	21	26	36
Child Care Centers	1	1	1	1	1	1	1	1	1	1

Sources: Various county departments

State Reporting Section

DAWSON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2018

FEDERAL GRANTOR/ PASS-THRU GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	PROGRAM OR AWARD AMOUNT	SUB-RECIPIENT EXPENDITURES	EXPENDITURES
U.S DEPARTMENT OF JUSTICE					
Passed through the Prosecuting Attorneys' Council of Georgia					
-Victims of Crime Act Assistance Grant Progam	16.575	C15-8-374	72,683	-	51,741
-Victims of Crime Act Assistance Grant Progam	16.575	C17-8-170	72,683	-	17,431
			145,366	-	69,172
Passed through the Criminal Justice Coordinating Council					
-Byrne Memorial Justice Assistance Grant	16.738	B17-8-003	112,204	-	112,204
-Violence Against Women Act Grant	16.588	W17-8-005	39,589	-	39,589
TOTAL U.S. DEPARTMENT OF JUSTICE			**299,259**	-	**220,965**
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through the Georgia Department of Transportation					
-Transit Operating Assistance Grant	20.509	GA-18-X033 Project #T006154	114,144	-	46,288
-Transit Operating Assistance Grant	20.509	GA-18-X031 Project #T006245	112,185	-	63,269
			226,329	-	109,557
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			**226,329**	-	**109,557**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
-Medicare Enrollment Assistance Program	93.071		3,630	-	3,630
Aging Cluster of Programs					
Passed-through the Legacy Link, Inc.					
-Special Programs for the Aging: Title III, Part C: Nutrition Services	93.045	42700-373-00000-30455; 42700-373-00000-71609	65,560	-	65,560
-Nutrition Services Incentive Program	93.053	42700-373-00000-30455; 42700-373-00000-71609	17,228		17,228
			82,788	-	82,788
Passed through Deanna Specialty Transportation, Inc.					
-Special Programs for the Aging: Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2018; 2019	64,594	-	64,594
				-	
Total Aging Cluster Programs			147,382	-	147,382
Passed-through the Legacy Link, Inc.					
-Social Services Block Grant	93.667	42700-373-00000-30455; 42700-373-00000-71609	5,487		5,487
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			**156,499**	-	**156,499**
U.S. DEPARTMENT OF BEHAVIORAL HEALTH					
Passed through the Georgia Department of Behavioral Health and Developmental Disabilities					
-Block Grants for Prevention and Treatment of Substance Abuse	93.959	44100-906-0000089606	147,793	-	117,448
-Block Grants for Prevention and Treatment of Substance Abuse	93.959	44100-906-0000089606	147,793	-	21,616
			295,586		139,064
TOTAL U.S. DEPARTMENT OF BEHAVIORAL HEALTH			**295,586**	-	**139,064**
FEDERAL EMERGENCY MANAGEMENT AGENCY					
-Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2016-FH-00361	960,305	-	310,851
Passed through the Georgia Emergency Management Agency					
-Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		5,288	-	5,288
-Emergency Management Performance Grants	97.042	EMA-2017-EP-00001-S01	7,784	-	7,784
-Homeland Security Grant Program	97.067	EMW-2017-SS-00015-S01	12,750	-	6,454
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			**986,127**	-	**330,377**
SOCIAL SECURITY ADMINISTRATION					
-Social Security - Work Incentives Planning and Assistance Program	96.008		2,200	-	2,200
TOTAL SOCIAL SECURITY ADMINISTRATION			**2,200**	-	**2,200**
GRAND TOTAL			**1,966,000**	-	**958,662**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
1. This schedule is prepared on the modified accrual basis of accounting.
2. The County did not elect to use the 10% de minimus cost rate as covered in 2 CFR 200.414 Indirect (F&A) costs.

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Other Reporting Section

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

June 26, 2019

Board of Commissioners
DAWSON COUNTY, GEORGIA
Dawsonville, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DAWSON COUNTY, GEORGIA as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise DAWSON COUNTY, GEORGIA's basic financial statements, and have issued our report thereon dated June 26, 2019. Our report includes a reference to other auditors who audited the financial statements of the Dawson County Health Department, as described in our report on DAWSON COUNTY, GEORGIA's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered DAWSON COUNTY, GEORGIA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of DAWSON COUNTY, GEORGIA's internal control. Accordingly, we do not express an opinion on the effectiveness of the DAWSON COUNTY, GEORGIA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented,

or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether DAWSON COUNTY, GEORGIA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bates, Carter & Co., LLP

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

June 26, 2019

Board of Commissioners
DAWSON COUNTY, GEORGIA
Dawsonville, Georgia

Report on Compliance for Each Major Federal Program

We have audited DAWSON COUNTY, GEORGIA's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of DAWSON COUNTY, GEORGIA's major federal programs for the year ended December 31, 2018. DAWSON COUNTY, GEORGIA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of DAWSON COUNTY, GEORGIA's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit requires examining, on a test basis, evidence about DAWSON COUNTY, GEORGIA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of DAWSON COUNTY, GEORGIA's compliance.

Opinion on Each Major Federal Program

In our opinion, DAWSON COUNTY, GEORGIA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

Management of DAWSON COUNTY, GEORGIA is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered DAWSON COUNTY, GEORGIA's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of DAWSON COUNTY, GEORGIA's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bates, Carter & Co., LLP

DAWSON COUNTY, GEORGIA
AUDITOR'S SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2018

I SUMMARY OF AUDITOR'S RESULTS:

1. Report issued on Financial Statements – Unmodified opinion.
2. Compliance (financial statements) – Unmodified opinion.
3. Internal Control (financial statements) – Unmodified opinion.
4. Compliance (major programs) – Unmodified opinion, no instances of noncompliance.
5. Internal control (major programs) – No material weaknesses.
6. Audit findings required to be reported in accordance with 2 CFR section 200.516(a)
    i) Significant deficiencies in internal controls over major programs – None reported
    ii) Material noncompliance related to major programs – None reported
    iii) Known questioned costs greater than $25,000 for major programs – None reported
    iv) Known questioned costs greater than $25,000 for a program not audited as major – None reported
    v) Circumstances if report on compliance is other than unmodified – N/A
    vi) Known fraud – N/A
    vii) Misrepresentation in schedule of prior audit findings – None reported
7. Major programs for the year – Block Grants for Prevention and Treatment of Substance Abuse, CFDA 93.959; Staffing for Adequate Fire and Emergency Response (SAFER), CFDA 97.083
8. Dollar threshold used to distinguish between Type A and Type B programs – $750,000.
9. Does the auditee qualify as a low risk auditee – No.

II AUDIT FINDINGS - GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS

None reported.

III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

There were no findings or questioned costs relating to Federal awards reported for the year ended December 31, 2018.